

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <b>VIRTUS DUFF &amp; PHELPS SELECT MLP AND ENERGY FUND</b>		2 Issuer's employer identification number (EIN) <b>47-4528978</b>	
3 Name of contact for additional information <b>Mutual Fund Services</b>	4 Telephone No. of contact <b>800-243-1574</b>	5 Email address of contact <b>Virtus.Investment.Partners@virtus.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>101 Munson Street</b>		7 City, town, or post office, state, and Zip code of contact <b>Greenfield, MA 01301</b>	
8 Date of action <b>10/31/2017</b>		9 Classification and description <b>Return of Capital</b>	
10 CUSIP number <b>See attached</b>	11 Serial number(s) <b>N/A</b>	12 Ticker symbol <b>See attached</b>	13 Account number(s) <b>N/A</b>

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► **During the fiscal year ended October 31, 2017, the issuer distributed amounts to its shareholders, a portion of which constituted a non-taxable return of capital. See attachment for a list of distribution dates and return of capital amounts per share.**

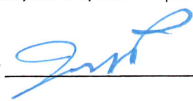
15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► **The attachment provides the total distribution per share, as well as the non-taxable return of capital per share, on a distribution by distribution basis. The return of capital per share should reduce the taxpayer's adjusted basis of each share held on the date of each listed distribution by 100.0000% of the original distribution amount.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► **An analysis of the issuer's current and accumulated earnings and profits was performed as of 10/31/17, in order to determine the portion of the distribution that constituted a dividend and the portion that constituted a non-taxable return of capital.**

**Part II Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶**§301(c) and §316(a)****18** Can any resulting loss be recognized? ▶ **The return of capital per share should reduce the taxpayer's adjusted basis of each share held on the date of distribution. Upon disposition of all or a portion of the shares, the taxpayer should recognize greater gain/less loss.****19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶**The reportable tax year of the distributions is 2017. Actual return of capital will be reflected on the taxpayer's 2017 Form 1099.****Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶



Date ▶

12/12/2017

Print your name ▶ **A signed copy is maintained by the issuer**Title ▶ **Vice President****Paid  
Preparer  
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Virtus Duff & Phelps Select MLP and Energy Fund  
 Form 8937 Attachment  
 10/31/2017

EIN: 47-4528978

Ex-Date	Record Date	Payable Date	Original		Revised Ordinary Income		Revised Ordinary Income		Revised Return of Capital ("ROC")		Revised Return of Capital ("ROC")		ROC as percent of Original		ROC as percent of Original	
6/29/2017	6/28/2017	6/29/2017	92835M729	VLPAX	92835M711	VLPAX	92835M729	VLPAX	92835M729	VLPAX	92835M711	VLPAX	92835M729	VLPAX	92835M711	VLPAX
			CLASS A	CLASS A	CLASS C	CLASS C	CLASS A	CLASS A	CLASS A	CLASS A	CLASS C	CLASS C	CLASS A	CLASS A	CLASS C	CLASS C
			0.073000000	0.073000000	0.033000000	0.033000000	0.073000000	0.073000000	0.073000000	0.033000000	0.033000000	0.033000000	100.00000%	100.00000%	100.00000%	100.00000%