



**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)

Blank lines for listing applicable Internal Revenue Code sections and subsections.

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.


Blank lines for providing information regarding the recognition of a resulting 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.

Blank lines for providing any other information necessary to implement the adjustment.

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.

Sign Here

Signature ▶  Date ▶ 1/16/2018

Print your name ▶ A signed copy is maintained by the issuer Title ▶ Vice President

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

**Virtus Global Dividend & Income Fund Inc.**  
**Form 8937 Attachment**  
**12/31/17**

**EIN: 13-3474242**

Ex-date	Record Date	Payable Date	Original Income Declaration	Distribution Per Share			ROC as a percent of Original
				Revised Ordinary Income	Revised Long Term	Revised Return of Capital ("ROC")	
2/9/2017	2/13/2017	2/21/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
3/9/2017	3/13/2017	3/20/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
4/11/2017	4/13/2017	4/21/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
5/9/2017	5/11/2017	5/18/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
6/8/2017	6/12/2017	6/19/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
7/11/2017	7/13/2017	7/20/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
8/9/2017	8/11/2017	8/18/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
9/8/2017	9/11/2017	9/18/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
10/11/2017	10/12/2017	10/19/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
11/10/2017	11/13/2017	11/20/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
12/8/2017	12/11/2017	12/18/2017	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
1/4/2018	12/29/2017	1/9/2018	\$ 0.1130	\$ 0.062980952	\$ 0.026608225	\$ 0.023410824	20.7175%
			\$ 1.3560	0.755771421	0.319298696	0.280929883	