

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)

Horizontal lines for listing applicable Internal Revenue Code sections.

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.**

Horizontal lines for providing information regarding loss recognition.

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.

Horizontal lines for providing other necessary information.

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 ▶ *JMP* Date ▶ 1/16/2018

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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

Virtus SEIX Core Bond Fund
Form 8937 Attachment
12/31/2017

EIN: 23-2678682

(Fund Name - Class)	CUSIP	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Original Distribution Per Share	Revised Ordinary Income Dividends	Revised Return of Capital	ROC as percent of Original
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	04/03/2017	0.018442795	0.015458751	0.002984044	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	05/01/2017	0.017254441	0.014462672	0.002791769	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	06/01/2017	0.016779384	0.014064480	0.002714904	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	07/03/2017	0.016950560	0.014207959	0.002742601	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	08/01/2017	0.017025967	0.014271166	0.002754801	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	09/01/2017	0.016749145	0.014039133	0.002710012	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	10/02/2017	0.016625281	0.013935311	0.002689970	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	10/31/2017	0.017144116	0.014370198	0.002773918	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	11/30/2017	0.016874238	0.014143986	0.002730252	16.18%
Virtus SEIX CORE BOND-A	92837F102	STGIX	DAILY	DAILY	12/29/2017	0.017916672	0.015017754	0.002898918	16.18%
						0.171762599	0.143971410	0.027791189	
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	04/03/2017	0.015733319	0.013187668	0.002545651	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	05/01/2017	0.014900782	0.012489835	0.002410947	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	06/01/2017	0.014341661	0.012021180	0.002320481	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	07/03/2017	0.014587318	0.012227090	0.002360228	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	08/01/2017	0.014612134	0.012247891	0.002364243	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	09/01/2017	0.014318115	0.012001444	0.002316671	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	10/02/2017	0.014261724	0.011954177	0.002307547	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	10/31/2017	0.014724665	0.012342214	0.002382451	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	11/30/2017	0.014587270	0.012227050	0.002360220	16.18%
Virtus SEIX CORE BOND-R	92837F201	SCIGX	DAILY	DAILY	12/29/2017	0.015405178	0.012912620	0.002492558	16.18%
						0.147472166	0.123611169	0.023860997	
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	04/03/2017	0.019885974	0.016668423	0.003217551	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	05/01/2017	0.018381916	0.015407722	0.002974194	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	06/01/2017	0.017989163	0.015078516	0.002910647	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	07/03/2017	0.018180471	0.015238871	0.002941600	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	08/01/2017	0.018305802	0.015343923	0.002961879	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	09/01/2017	0.018021684	0.015105776	0.002915908	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	10/02/2017	0.017860131	0.014970362	0.002889769	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	10/31/2017	0.018409101	0.015430508	0.002978593	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	11/30/2017	0.018158511	0.015220464	0.002938047	16.18%
Virtus SEIX CORE BOND-I	92837F300	STIGX	DAILY	DAILY	12/29/2017	0.019209637	0.016101518	0.003108119	16.18%

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						0.184402390	0.154566083	0.029836307	
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	04/03/2017	0.021088294	0.017676208	0.003412086	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	05/01/2017	0.019778489	0.016578329	0.003200160	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	06/01/2017	0.019389232	0.016252054	0.003137178	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	07/03/2017	0.019413323	0.016272247	0.003141076	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	08/01/2017	0.019636343	0.016459183	0.003177160	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	09/01/2017	0.019296728	0.016174517	0.003122211	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	10/02/2017	0.019096228	0.016006458	0.003089770	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	10/31/2017	0.019684806	0.016499804	0.003185002	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	11/30/2017	0.019429008	0.016285395	0.003143613	16.18%
Virtus SEIX CORE BOND-R6	92837F409	STGZX	DAILY	DAILY	12/29/2017	0.020512179	0.017193308	0.003318871	16.18%
						0.197324630	0.165397503	0.031927127	