

**Recipient's Name and Address:**  
 JANE Q PUBLIC  
 99 MAIN STREET  
 HOMETOWN FL 34211-3725



**2022 FORM 1099-B**  
**Proceeds From Broker and Barter**  
**Exchange Transactions**  
 Copy B for Recipient

RECIPIENT'S TIN  
 \*\*\*-\*\*-9999

For additional information, please call:  
**1-800-243-1574**

**FATCA Filing Requirement**

**Section 1: Short-term transactions for which basis is reported to the IRS - Report on Form 8949, Part I, with Box A checked.**

(1a) Description Shares	(1b) Date Acquired	(1c) Date Sold or Disposed	Share Price	(1d) Gross Proceeds (less commissions)	(1e) Cost or Other Basis	(1g) Wash Sale Loss Disallowed	(4) Federal Income Tax Withheld	(14) State / (15) State ID Number	(16) State Income Tax Withheld	CORRECTED (if checked)		
<b>(1a) Description (Payer's Name)</b> VIRTUS TRUSTS FUND			<b>Payer's TIN</b> 99-9999999		<b>CUSIP Number</b> 999999999		<b>(3) Check if a QOF</b>		<b>(5) Check if a Noncovered Security</b>		<b>Fund &amp; Account Number</b> 0095 - *****9999	
30.121	07/11/2021	06/21/2022	\$44.77	\$1,348.51				MA/123456789	\$99.99			
30.121	07/11/2021	07/21/2022	\$44.77	\$1,348.51				MA/123456789	\$99.99			
<b>(1a) Description (Payer's Name)</b> VIRTUS TAX EXEMPT INCOME FUND			<b>Payer's TIN</b> 99-9999999		<b>CUSIP Number</b> 999999999		<b>(3) Check if a QOF</b>		<b>(5) Check if a Noncovered Security</b>		<b>Fund &amp; Account Number</b> 0096 - *****9999	
70.423	07/11/2021	07/21/2022	\$11.36	\$100.00				MA/123456789	\$99.99			
<b>SECTION 1 TOTALS</b>				\$11,111.11								

**Section 2: Short-term transactions for which basis is not reported to the IRS - Report on Form 8949, Part I, with Box B checked.**

(1a) Description Shares	(1b) Date Acquired	(1c) Date Sold or Disposed	Share Price	(1d) Gross Proceeds (less commissions)	(1e) Cost or Other Basis	(1g) Wash Sale Loss Disallowed	(4) Federal Income Tax Withheld	(14) State / (15) State ID Number	(16) State Income Tax Withheld	CORRECTED (if checked)		
<b>(1a) Description (Payer's Name)</b> VIRTUS TRUSTS FUND			<b>Payer's TIN</b> 99-9999999		<b>CUSIP Number</b> 999999999		<b>(3) Check if a QOF</b>		<b>(5) Check if a Noncovered Security</b>		<b>Fund &amp; Account Number</b> 0095 - *****9999	
30.121	07/22/2021	06/22/2022	\$44.77	\$1,348.52				MA/123456789	\$99.00			
30.121	07/22/2021	07/22/2022	\$44.77	\$1,348.52				MA/123456789	\$99.99			

Department of the Treasury - Internal Revenue Service

(Keep for your records)

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RECIPIENT'S TIN
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<b>2022 FORM 1099-B</b> <b>Proceeds From Broker and Barter</b> <b>Exchange Transactions</b> <b>Copy B for Recipient</b>
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FATCA Filing Requirement

**Section 2: Short-term transactions for which basis is not reported to the IRS - Report on Form 8949, Part I, with Box B checked.**

(1a) Description Shares	(1b) Date Acquired	(1c) Date Sold or Disposed	Share Price	(1d) Gross Proceeds (less commissions)	(1e) Cost or Other Basis	(1g) Wash Sale Loss Disallowed	(4) Federal Income Tax Withheld	(14) State / (15) State ID Number	(16) State Income Tax Withheld	CORRECTED (if checked)
<b>(1a) Description (Payer's Name)</b> VIRTUS TAX EXEMPT INCOME FUND				<b>Payer's TIN</b> 99-9999999	<b>CUSIP Number</b> 999999999	<b>(3) Check if a QOF</b>	<b>(5) Check if a Noncovered Security</b>	<b>Fund &amp; Account Number</b> 0096 - *****9999		
70.423	07/22/2021	07/22/2022	\$11.36	\$200.00				MA/123456789	\$99.99	
<b>SECTION 2 TOTALS</b>				\$22,222.22						

**Section 3: Long-term transactions for which basis is reported to the IRS - Report on Form 8949, Part II, with Box D checked.**

(1a) Description Shares	(1b) Date Acquired	(1c) Date Sold or Disposed	Share Price	(1d) Gross Proceeds (less commissions)	(1e) Cost or Other Basis	(1g) Wash Sale Loss Disallowed	(4) Federal Income Tax Withheld	(14) State / (15) State ID Number	(16) State Income Tax Withheld	CORRECTED (if checked)
<b>(1a) Description (Payer's Name)</b> VIRTUS TRUSTS FUND				<b>Payer's TIN</b> 99-9999999	<b>CUSIP Number</b> 999999999	<b>(3) Check if a QOF</b>	<b>(5) Check if a Noncovered Security</b>	<b>Fund &amp; Account Number</b> 0095 - *****9999		
30.121	07/31/2021	06/23/2022	\$44.77	\$1,348.53				MA/123456789	\$99.00	
30.121	07/31/2021	07/23/2022	\$44.77	\$1,348.53				MA/123456789	\$99.99	
<b>(1a) Description (Payer's Name)</b> VIRTUS TAX EXEMPT INCOME FUND				<b>Payer's TIN</b> 99-9999999	<b>CUSIP Number</b> 999999999	<b>(3) Check if a QOF</b>	<b>(5) Check if a Noncovered Security</b>	<b>Fund &amp; Account Number</b> 0096 - *****9999		
70.423	07/31/2021	07/23/2022	\$11.36	\$300.00				MA/123456789	\$99.99	
<b>SECTION 3 TOTALS</b>				\$33,333.33						

Department of the Treasury - Internal Revenue Service

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FATCA Filing Requirement

**Section 4: Long-term transactions for which basis is not reported to the IRS - Report on Form 8949, Part II, with Box E checked.**

(1a) Description Shares	(1b) Date Acquired	(1c) Date Sold or Disposed	Share Price	(1d) Gross Proceeds (less commissions)	(1e) Cost or Other Basis	(1g) Wash Sale Loss Disallowed	(4) Federal Income Tax Withholding	(14) State / (15) State ID Number	(16) State Income Tax Withheld	CORRECTED (if checked)
<b>(1a) Description (Payer's Name)</b> VIRTUS TRUSTS FUND				<b>Payer's TIN</b> 99-9999999	<b>CUSIP Number</b> 999999999	<b>(3) Check if a QOF</b>	<b>(5) Check if a Noncovered Security</b>	<b>Fund &amp; Account Number</b> 0095 - *****9999		
30.121	07/31/2021	06/23/2022	\$44.77	\$1,348.54				MA/123456789	\$99.00	
30.121	07/31/2021	07/23/2022	\$44.77	\$1,348.54				MA/123456789	\$99.99	
<b>(1a) Description (Payer's Name)</b> VIRTUS TAX EXEMPT INCOME FUND				<b>Payer's TIN</b> 99-9999999	<b>CUSIP Number</b> 999999999	<b>(3) Check if a QOF</b>	<b>(5) Check if a Noncovered Security</b>	<b>Fund &amp; Account Number</b> 0096 - *****9999		
70.423	07/31/2021	07/23/2022	\$11.36	\$400.00				MA/123456789	\$99.99	
<b>SECTION 4 TOTALS</b>				\$44,444.44						

**Section 5: Transactions for which basis is not reported to the IRS and for which short-term or long-term determination is unknown (to Broker) - You must determine short-term or long-term based on your records and report on Form 8949, Part I, with Box B checked, or on Form 8949, Part II, with Box E checked, as appropriate.**

(1a) Description Shares	(1b) Date Acquired	(1c) Date Sold or Disposed	Share Price	(1d) Gross Proceeds (less commissions)	(1e) Cost or Other Basis	(1g) Wash Sale Loss Disallowed	(4) Federal Income Tax Withholding	(14) State / (15) State ID Number	(16) State Income Tax Withheld	CORRECTED (if checked)
<b>(1a) Description (Payer's Name)</b> VIRTUS TRUSTS FUND				<b>Payer's TIN</b> 99-9999999	<b>CUSIP Number</b> 999999999	<b>(3) Check if a QOF</b>	<b>(5) Check if a Noncovered Security</b>	<b>Fund &amp; Account Number</b> 0095 - *****9999		
30.121	07/31/2021	06/23/2022	\$44.77	\$1,348.55				MA/123456789	\$99.00	
30.121	07/31/2021	07/23/2022	\$44.77	\$1,348.55				MA/123456789	\$99.99	

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<b>2022 FORM 1099-B</b> <b>Proceeds From Broker and Barter</b> <b>Exchange Transactions</b> <b>Copy B for Recipient</b>
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FATCA Filing Requirement

**Section 5: Transactions for which basis is not reported to the IRS and for which short-term or long-term determination is unknown (to Broker) - You must determine short-term or long-term based on your records and report on Form 8949, Part I, with Box B checked, or on Form 8949, Part II, with Box E checked, as appropriate.**

(1a) Description Shares	(1b) Date Acquired	(1c) Date Sold or Disposed	Share Price	(1d) Gross Proceeds (less commissions)	(1e) Cost or Other Basis	(1g) Wash Sale Loss Disallowed	(4) Federal Income Tax Withholding	(14) State / (15) State ID Number	(16) State Income Tax Withheld	CORRECTED (if checked)
(1a) Description (Payer's Name)			Payer's TIN		CUSIP Number	(3) Check if a QOF	(5) Check if a Noncovered Security	Fund & Account Number		
VIRTUS TAX EXEMPT INCOME FUND			99-9999999	999999999				MA/123456789	0096 - *****9999	
70.423	07/31/2021	07/23/2022	\$11.36	\$500.00					\$99.99	
<b>SECTION 5 TOTALS</b>				\$55,555.55						

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## Instructions for Recipient

**This information is reported to the Internal Revenue Service (IRS).**

**Recipient's Name and Address.** Your registration and mailing address. You are the recipient as owner of the account(s) listed on the form.

**Payers' Name.** The name of the mutual fund that made the payment.

**Share Price.** This was the Net Asset value (NAV) per share at the time of the sale.

**Please note that certain boxes listed in these instructions may not be reflected on your form 1099-B because they do not apply to your investment.**

**All redemption information will be segregated by the lots and associated information they are comprised of. They are grouped and totaled in up to five sections based on if they are Covered and Noncovered, Long-Term, Short-Term and Unknown-Term. Boxes 2 and 12 do not appear as they are covered by these sections. The sections are totaled for your convenience only. Do not report these totals on form 8949 or Schedule D.**

Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B. Reporting is also required when your broker knows or has reason to know that a corporation in which you own stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. If your broker reported this type of transaction to you, the corporation is identified in box 1a.

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account. For your protection, this form may show only the last four digits of your account number.

**CUSIP number.** Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You may also have a filing requirement. See the Instructions for Form 8938.

**Applicable checkbox on Form 8949.** Indicates where to report this transaction on Form 8949 and Schedule D (Form 1040), and which checkbox is applicable. See the instructions for your Schedule D (Form 1040) and/or Form 8949.

**Box 1a.** Shows a brief description of the item or service for which amounts are being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown. For Section 1256 option contracts, "Section 1256 option" or other appropriate description may be shown. For a corporation that had a reportable change in control or capital structure, this box may show the class of stock as C (common), P (preferred), or O (other).

**Box 1b.** This box may be blank if box 5 is checked or if the securities sold were acquired on a variety of dates. For short sales, the date shown is the date you acquired the security delivered to close the short sale.

**Box 1c.** Shows the trade date of the sale or exchange. For short sales, the date shown is the date the security was delivered to close the short sale. For aggregate reporting in boxes 8 through 11, no entry will be present.

**Box 1d.** Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving stocks, debt, commodities, forward contracts, non-Section 1256 option contracts, or securities futures contracts. May show the proceeds from the disposition of your interest(s) in a widely held fixed investment trust. May also show the aggregate amount of cash and the fair market value of any stock or other property received in a reportable change in control or capital structure arising from the

corporate transfer of property to a foreign corporation. Losses on forward contracts or non-Section 1256 option contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (Form 1040) (whichever is applicable) as explained in the Instructions for Schedule D (Form 1040).

**Box 1e.** Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a noncompensatory option granted or acquired on or after January 1, 2014, the basis has been adjusted to reflect your option premium. If the securities were acquired through the exercise of a noncompensatory option granted or acquired before January 1, 2014, your broker is permitted, but not required, to adjust the basis to reflect your option premium. If the securities were acquired through the exercise of a compensatory option, the basis has not been adjusted to include any amount related to the option that was reported to you on a Form W-2. If box 5 is checked, box 1e may be blank. See the Instructions for Form 8949, the Instructions for Schedule D (Form 1040), or Pub. 550 for details.

**Box 1g.** Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see the Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1g may be blank.

**Box 3.** If checked, proceeds are from a transaction involving collectibles or from a Qualified Opportunity Fund (QOF).

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** If checked, the securities sold were noncovered securities and boxes 1b, 1e, 1f, 1g, and 2 may be blank. Generally, a noncovered security means: stock purchased before 2011, stock in most mutual funds purchased before 2012, stock purchased in or transferred to a dividend reinvestment plan before 2012, debt acquired before 2014, options granted or acquired before 2014, and securities futures contracts entered into before 2014.

**Boxes 6-11.** Do not apply to your investment.

**Box 12.** Does not appear on this form as Section titles 1 through 5 provide the information needed. Only the sections that apply to your information will appear on the form.

**Box 13.** Does not apply to your investment.

**Boxes 14-16.** Show state(s)/local income tax information.

**Future developments.** For the latest information about any developments related to Form 1099-B and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099B](http://www.irs.gov/Form1099B).

**FreeFile Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.