

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



2017 FORM 1099-B
Proceeds From Broker and Barter
Exchange Transactions
 Copy B for Recipient

RECIPIENT'S IDENTIFICATION NUMBER
 ***-**-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)
(1a) Description (Payer's Name)		Payer's Federal ID Number		CUSIP Number		(5) Check if a Noncovered Security		Fund & Account Number		
VIRTUS TRUSTS FUND		99-9999999		999999999				0095 - 999999999		
30.121	07/11/2015	06/21/2017	\$44.77	\$1,348.51				MA/123456789	\$99.99	
30.121	07/11/2015	07/21/2017	\$44.77	\$1,348.51				MA/123456789	\$99.99	
(1a) Description (Payer's Name)		Payer's Federal ID Number		CUSIP Number		(5) Check if a Noncovered Security		Fund & Account Number		
VIRTUS TAX EXEMPT INCOME FUND		99-9999999		999999999				0096 - 999999999		
70.423	07/11/2015	07/21/2017	\$11.36	\$100.00				MA/123456789	\$99.99	
SECTION 1 TOTALS				\$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)
(1a) Description (Payer's Name)		Payer's Federal ID Number		CUSIP Number		(5) Check if a Noncovered Security		Fund & Account Number		
VIRTUS TRUSTS FUND		99-9999999		999999999				0095 - 999999999		
30.121	07/22/2015	06/22/2017	\$44.77	\$1,348.52				MA/123456789	\$99.00	
30.121	07/22/2015	07/22/2017	\$44.77	\$1,348.52				MA/123456789	\$99.99	

Department of the Treasury - Internal Revenue Service

(Keep for your records)

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.





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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)					
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">(1a) Description (Payer's Name) VIRTUS TAX EXEMPT INCOME FUND</td> <td style="width: 20%;">Payer's Federal ID Number 99-9999999</td> <td style="width: 15%;">CUSIP Number 999999999</td> <td style="width: 15%;">(5) Check if a Noncovered Security</td> <td style="width: 17%;">Fund & Account Number 0096 - 9999999999</td> </tr> </table>											(1a) Description (Payer's Name) VIRTUS TAX EXEMPT INCOME FUND	Payer's Federal ID Number 99-9999999	CUSIP Number 999999999	(5) Check if a Noncovered Security	Fund & Account Number 0096 - 9999999999
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70.423	07/22/2015	07/22/2017	\$11.36	\$200.00				MA/123456789	\$99.99						
SECTION 2 TOTALS				\$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)					
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30.121	07/31/2015	06/23/2017	\$44.77	\$1,348.53				MA/123456789	\$99.00						
30.121	07/31/2015	07/23/2017	\$44.77	\$1,348.53				MA/123456789	\$99.99						
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70.423	07/31/2015	07/23/2017	\$11.36	\$300.00				MA/123456789	\$99.99						
SECTION 3 TOTALS				\$33,333.33											

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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)					
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30.121	07/31/2015	06/23/2017	\$44.77	\$1,348.54				MA/123456789	\$99.00						
30.121	07/31/2015	07/23/2017	\$44.77	\$1,348.54				MA/123456789	\$99.99						
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70.423	07/31/2015	07/23/2017	\$11.36	\$400.00				MA/123456789	\$99.99						
SECTION 4 TOTALS				\$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)					
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30.121	07/31/2016	06/23/2017	\$44.77	\$1,348.55				MA/123456789	\$99.00						
30.121	07/31/2016	07/23/2017	\$44.77	\$1,348.55				MA/123456789	\$99.99						

Department of the Treasury - Internal Revenue Service

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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 that they are comprised of. Per IRS requirements, lots will be grouped and totaled in up to five sections based on Covered and Noncovered, Long-Term, Short-Term and Unknown-Term. 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 identification number. For your protection, this form may show only the last four digits of your 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 identification number to the IRS.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

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 also may have a filing requirement. See the Instructions for Form 8938.

Applicable check box on Form 8949. Indicates where to report this transaction on Form 8949 and Schedule D, and which check box is applicable. See the instructions for your Schedule D 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. Shows acquisition date of any securities sold. This box may be blank or contain the word "Various", if securities 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. Please contact your tax advisor if you have any questions.

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 (whichever is applicable) as explained in the instructions for Schedule D.

Box 1e. Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a non-compensatory 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 non-compensatory 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, Instructions for Schedule D, or Pub. 550 for details.

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

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number 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.

Box 6. If the exercise of a non-compensatory option resulted in a sale of a security, indicates whether the amount in box 1d was adjusted for premium.

Box 7. If checked, you cannot take a loss on your tax return based on gross proceeds from a reportable change in control or capital structure reported in box 1d. See the Form 8949 and Schedule D instructions. The broker should advise you of any losses on a separate statement.

Boxes 14-16. Shows 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.