

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 2018. Actual return of capital will be reflected on the taxpayer's 2018 Form 1099.

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 ▶ Jan P. Brown Date ▶ 1/14/19

Print your name ▶ A signed copy is maintained by the issuer Title ▶ Assistant 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 ▶		Phone no.	
Firm's address ▶				

Fund Name - Class		CLUSID	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Original Distribution Per Share	Revised Ordinary Dividends	Revised Return of Capital	ROC as percent of Original
EIN: 23-2760016										
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	1/31/2018	0.017587022	0.014095988	0.003491024	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	2/28/2018	0.019587727	0.003963594	0.004094160	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	3/29/2018	0.020625493	0.016511333	0.004236311	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	4/30/2018	0.021341161	0.016418433	0.004066160	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	5/31/2018	0.020813988	0.016792545	0.003833145	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	7/31/2018	0.019310552	0.015477407	0.004365463	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	8/31/2018	0.021922256	0.017628793	0.003681007	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	9/28/2018	0.018544118	0.014663111	0.004768763	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	10/31/2018	0.024023997	0.019255234	0.004765025	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	11/30/2018	0.024005162	0.017549229	0.004346253	19.85%		
VIRTUS SEIX US MORTGAGE-A	92837F185	SLTMX	DAILY	12/31/2018	0.021895482	0.017549229	0.004346253	19.85%		
					0.250729256	0.200959488	0.049769758			
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	1/31/2018	0.010812416	0.006664615	0.002146285	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	2/28/2018	0.013739283	0.011012035	0.002772248	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	3/29/2018	0.013481149	0.010805141	0.002676098	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	4/30/2018	0.014966148	0.011947278	0.002958870	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	5/31/2018	0.013617391	0.010914339	0.002703052	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	6/29/2018	0.014064530	0.011272721	0.002791809	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	7/31/2018	0.012542639	0.010852873	0.002489726	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	8/31/2018	0.014448562	0.011590522	0.002866040	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	9/28/2018	0.012592986	0.010093278	0.002499708	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	10/31/2018	0.017650716	0.013834464	0.003426232	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	11/30/2018	0.017009979	0.013834464	0.003376481	19.85%		
VIRTUS SEIX US MORTGAGE-C	92837F177	SCLFX	DAILY	12/31/2018	0.015243142	0.01217378	0.003025764	19.85%		
					0.169719001	0.136029778	0.033689223			
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	1/31/2018	0.019446604	0.015586453	0.003880151	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	2/28/2018	0.021666862	0.017365590	0.004300872	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	3/29/2018	0.022537617	0.018063900	0.004473717	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	4/30/2018	0.023100936	0.018515400	0.004585536	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	5/31/2018	0.022336539	0.017802736	0.004433803	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	6/29/2018	0.022800248	0.018274399	0.004525849	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	7/31/2018	0.021011598	0.016840796	0.004170802	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	8/31/2018	0.024029301	0.019259485	0.004769816	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	9/28/2018	0.020166112	0.016163139	0.004002973	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	10/31/2018	0.025878976	0.020741909	0.005136977	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	11/30/2018	0.028512889	0.020769028	0.005140371	19.85%		
VIRTUS SEIX US MORTGAGE-I	92837F169	SLMTX	DAILY	12/31/2018	0.023689406	0.016897059	0.004702347	19.85%		
					0.272976898	0.218470384	0.054108514			