

Virtus Mutual Funds PO Box 534470 Pittsburgh, PA 15253-4470

Certification of Beneficial Owners for Legal Entity Customers

For assistance, please contact us at 800-243-1574 or visit our website at Virtus.com

1. General Instructions

What is this form?

To help the government fight financial crime, Federal regulation requires certain financial institutions to obtain, verify and record information about the beneficial owners of legal entity customers. Legal entities can be abused to disguise involvement in terrorist financing, money laundering, tax evasion, corruption, fraud, and other financial crimes. Requiring the disclosure of key individuals who own or control a legal entity (i.e., the beneficial owners) helps law enforcement investigate and prosecute these crimes.

Who has to complete this form?

This form must be completed by the person opening a new account on behalf of a legal entity with any of the following U.S. financial institutions: (i) a bank or credit union; (ii) a broker or dealer in securities; (iii) a mutual fund; (iv) a futures commission merchant; or (v) an introducing broker in commodities.

For the purposes of this form, a **legal entity** includes a corporation, limited liability company, or other entity that is created by a filing of a public document with a Secretary of State or similar office, a general partnership, and any similar business entity formed in the United States or a foreign country. **Legal entity** does not include sole proprietorships, unincorporated associations, or natural persons opening accounts on their own behalf.

What information do I have to provide?

This form requires you to provide the name, address, date of birth and Social Security number (or passport number or other similar information, in the case of foreign persons) for the following individuals (*i.e.*, the **beneficial owners**):

- (i) Each individual, if any, who owns, directly or indirectly, 25 percent or more of the equity interests of the legal entity customer (e.g., each natural person that owns 25 percent or more of the shares of a corporation); and
- (ii) An individual with significant responsibility for managing the legal entity customer (e.g., a Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Managing Member, General Partner, President, Vice President or Treasurer).

The number of individuals that satisfy this definition of "beneficial owner" may vary. Under section 2(c), below, depending on the factual circumstances, up to four individuals (but as few as zero) may need to be identified. Regardless of the number of individuals identified under section 2(c), you must provide the identifying information of one individual under section 2(d), below. It is possible that in some circumstances the same individual might be identified under both sections (e.g., the President of Acme, Inc. who also holds a 30% equity interest). Thus, a completed form will contain the identifying information of at least one individual (under section 2(d)), and up to five individuals (i.e., one individual under section 2(d) and four 25 percent equity holders under section 2(c)).

If the legal entity information requested on this form is not provided, we will be unable to establish an account. Virtus Mutual Funds may also ask to see a copy of a driver's license or other identifying document for each beneficial owner listed on this form.

2. Certification of Beneficial Owner(s)

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Persons opening an account on behalf of a legal entity must provide the following information:	
a. Name and Title of Natural Person Opening the Accoun	nt:
b. Name and Address of Legal Entity for Which the Acco	ount is Being Opened:
<u> </u>	who, directly or indirectly, through any contract, arrangement, rcent or more of the equity interests of the legal entity listed above:
Name	Date of Birth
Address (Residential or Business Street Address)	
For U.S. Persons: Social Security Number	For Foreign Persons: Passport Number and Country of Issuance or other similar identification number ¹

Name	Date of Birth
ddress (Residential or Business Street Address)	
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for U.S. Persons: Social Security Number	
<i>i.</i> The following information for <u>one</u> individual, with	identification number ¹ Not Applicable".) a significant responsibility for managing the legal entity listed above, such as:
 The following information for one individual, with An executive officer or senior manager 	identification number ¹ Not Applicable".) In significant responsibility for managing the legal entity listed above, such as: If (e.g., Chief Executive Officer, Chief Financial Officer, Chief Operating Officer (resident, Vice President, Treasurer); or or orms similar functions.
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