

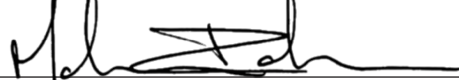
Part II Organizational Action *(continued)*

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 2022. Actual return of capital will be reflected on the taxpayer's 2022 Form 1099.

Sign Here 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.

Signature ▶  Date ▶ December 7, 2022

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 ▶
	Firm's address ▶				Phone no.

Virtus Duff & Phelps Select MLP and Energy Fund
Form 8937 Attachment
10/31/2022

EIN: 47-4528978

			Original			Revised Ordinary Income	Revised Ordinary Income	Revised Ordinary Income	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")
Ex-Date	Record Date	Payable Date	92835M729 VLPAX CLASS A	92835M711 VLPCX CLASS C	92835M695 VLPIX CLASS I	92835M729 VLPAX CLASS A	92835M711 VLPCX CLASS C	92835M695 VLPIX CLASS I	92835M729 VLPAX CLASS A	92835M711 VLPCX CLASS C	92835M695 VLPIX CLASS I
4/28/2022	4/27/2022	4/28/2022	0.149577000	0.092575000	0.126029000	-	-	-	0.149577000	0.092575000	0.126029000
10/28/2022	10/27/2022	10/31/2022	0.197048000	0.164600000	0.210000000	-	-	-	0.197048000	0.164600000	0.210000000
			0.346625000	0.257175000	0.336029000	-	-	-	0.346625000	0.257175000	0.336029000