


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 ▶ March 2, 2023
Print your name ▶ A signed copy is maintained by the issuer Title ▶ Assistant Vice President
Mahmood Rahman

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 Convertible & Income Fund
Form 8937 Attachment
1/31/2023

EIN: 54-6527805

Ex-date	Record Date	Payable Date	Original Income Declaration	Distribution Per Share	
				Revised Ordinary Income	Revised Return of Capital ("ROC")
2/10/2022	02/11/2022	3/1/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
3/10/2022	03/11/2022	4/1/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
4/8/2022	04/11/2022	5/2/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
5/11/2022	05/12/2022	6/1/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
6/10/2022	06/13/2022	7/1/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
7/8/2022	07/11/2022	8/1/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
8/10/2022	08/11/2022	9/1/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
9/9/2022	09/12/2022	10/3/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
10/12/2022	10/13/2022	11/1/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
11/10/2022	11/14/2022	12/1/2022	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
12/9/2022	12/12/2022	1/3/2023	\$ 0.0425	\$ 0.005775351	\$ 0.036724649
			\$ 0.4675	0.063528861	0.403971139