

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 2023. Actual return of capital will be reflected on the taxpayer's 2023 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 ▶ August 11, 2023

Print your name ▶ A signed copy is maintained by the issuer Title ▶ 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 Income & Growth Fund
 Form 8937 Attachment
 6/30/2023

EIN: 61-1521367

				Original Ordinary Income and ST				Revised Ordinary Income and ST	Revised Ordinary Income and ST	Revised Ordinary Income and ST	Revised Ordinary Income and ST	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")
Ex-Date	Record Date	Payable Date	Distribution Type	92837N584 AZNAX CLASS A	92837N576 AZNCX CLASS C	92837N543 AIGPX CLASS P	92837N535 AZNIX CLASS Instl	92837N584 AZNAX CLASS A	92837N576 AZNCX CLASS C	92837N543 AIGPX CLASS P	92837N535 AZNIX CLASS Instl	92837N584 AZNAX CLASS A	92837N576 AZNCX CLASS C	92837N543 AIGPX CLASS P	92837N535 AZNIX CLASS Instl
1/19/2023	1/18/2023	1/19/2023	OI	0.015604000	0.010970000	0.017362000	0.017099000	0.002476811	0.001741260	0.002755857	0.002714112	0.013127189	0.009228740	0.014606143	0.014384888
1/19/2023	1/18/2023	1/19/2023	ST	0.054396000	0.054396000	0.054396000	0.054396000	0.008634237	0.008634237	0.008634237	0.008634237	0.045761763	0.045761763	0.045761763	0.045761763
2/16/2023	2/15/2023	2/16/2023	OI	0.020105000	0.015711000	0.021747000	0.021576000	0.003191252	0.002493795	0.003451885	0.003424743	0.016913748	0.013217205	0.018295115	0.018151257
2/16/2023	2/15/2023	2/16/2023	ST	0.049895000	0.049895000	0.049895000	0.049895000	0.007919797	0.007919797	0.007919797	0.007919797	0.041975203	0.041975203	0.041975203	0.041975203
3/16/2023	3/15/2023	3/16/2023	OI	0.017584000	0.012831000	0.019300000	0.019149000	0.002791095	0.002036655	0.003063475	0.003039507	0.014792905	0.010794345	0.016236525	0.016109493
3/16/2023	3/15/2023	3/16/2023	ST	0.052416000	0.052416000	0.052416000	0.052416000	0.008319953	0.008319953	0.008319953	0.008319953	0.044096047	0.044096047	0.044096047	0.044096047
4/20/2023	4/19/2023	4/20/2023	OI	0.015580000	0.011234000	0.017211000	0.017036000	0.002473002	0.001783165	0.002731889	0.002704112	0.013106998	0.009450835	0.014479111	0.014331888
4/20/2023	4/19/2023	4/20/2023	ST	0.054420000	0.054420000	0.054420000	0.054420000	0.008638047	0.008638047	0.008638047	0.008638047	0.045781953	0.045781953	0.045781953	0.045781953
5/18/2023	5/17/2023	5/18/2023	OI	0.022214000	0.017451000	0.024007000	0.023917000	0.003526012	0.002769984	0.003810613	0.003796328	0.018687988	0.014681016	0.020196387	0.020120672
5/18/2023	5/17/2023	5/18/2023	ST	0.047786000	0.047786000	0.047786000	0.047786000	0.007585037	0.007585037	0.007585037	0.007585037	0.040200963	0.040200963	0.040200963	0.040200963
6/22/2023	6/21/2023	6/22/2023	OI	0.017578000	0.012938000	0.019445000	0.019280000	0.002790143	0.002053639	0.003086491	0.003060300	0.014787857	0.010884361	0.016358509	0.016219700
6/22/2023	6/21/2023	6/22/2023	ST	0.052422000	0.052422000	0.052422000	0.052422000	0.008320905	0.008320905	0.008320905	0.008320905	0.044101095	0.044101095	0.044101095	0.044101095
				0.420000000	0.392470000	0.430407000	0.429392000	0.066666291	0.062296474	0.068318187	0.068157076	0.353333709	0.330173526	0.362088813	0.361234924