## Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	ssuer		·	-					
1 Issuer's name		2 Issuer's employer identification number (EIN)							
Virtus Income & Growth Fu		61-1521367							
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact					
Mutual Fund Services			800-243-1574	Virtus.Investment.Partners@virtus.com					
6 Number and street (or P	O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact							
101 Munson Street		0.01	er e	Greenfield, MA 01301					
8 Date of action		9 Class	sification and description						
6/30/2023		Return o	f Capital						
10 CUSIP number			12 Ticker symbol	13 Account number(s)					
	,								
See Attached			See Attached	N/A					
				See back of form for additional questions.					
				late against which shareholders' ownership is measured for					
				l amounts to its shareholders, a portion of which					
constituted a non-taxable i	return of capital. Se	ee attacnmen	t for a list of distribution (	dates and return of capital amounts per share.					
15 Describe the quantitat	ive effect of the orga	anizational act	ion on the basis of the seci	urity in the hands of a U.S. taxpayer as an adjustment per					
share or as a percenta	age of old basis ▶ <u>T</u>	he attachmer	nt provides the total distril	bution per share, as well as the non-taxable return of					
				hare should reduce the taxpayer's adjusted basis					
of each share held on the	date of each listed	distribution b	y 84.1271% of the origina	al distribution amount.					
16 Describe the calculation	on of the change in l	pacie and the	data that supports the calc	ulation, such as the market values of securities and the					
	•			s and profits was performed as of 6/30/2023,					
				the portion that constituted a non-taxable return of					
capital.	ortion or the distri	Julion that co	mstituted a dividend and	the portion that constituted a non-taxable return of					
Capital.									

Part II		Organizational Action (contin	nued)				, , , , , , , , , , , , , , , , , , , ,
	t the	applicable Internal Revenue Code s		ection(s) upon whic	h the tax treatment	is based ▶	
§301(c) a	and §	316(a)					
<b>18</b> Ca	n any	resulting loss be recognized? ► <u>T</u>	he return of capita	al per share shoul	d reduce the taxpa	ayer's adju	sted basis of each share
held on	the d	ate of distribution. Upon disposit	ion of all or a port	ion of the shares,	the taxpayer shou	ıld recogni	ze greater gain/less loss.
		any other information necessary to					2000 5 4000
The rep	ortab	ole tax year of the distributions is 2	2023. Actual retur	n of capital will be	e reflected on the t	axpayer's	2023 Form 1099.
	Unde	er penalties of perjury, I declare that I have f, it is true, correct, and complete. Declara	e examined this retur	n, including accompa	anying schedules and	statements,	and to the best of my knowledge and
	DCIICI	, it is true, complete. Beclare	and of preparer (one	Titlati Officer) is base		willon propa	rei nas any knowledge.
Sign Here			<del></del> ∛			A 1 1 1	2022
TICIC	Signa	ature •		-	Date ▶	August 11	, 2023
	Б	Mahmood Rahm		or		Mios Des	dont
	rint	your name ► A signed copy is main Print/Type preparer's name	Preparer's sign		Title ► Date	Vice Presi	PTIN
Paid			1 1 2 2 2 3 3 3 3 3 3	•			Check if self-employed
Prepa		Firm's name	l				Firm's EIN ▶
Use O	nıy	Firm's address					Phone no.
Send For	m 89	937 (including accompanying statem	ents) to: Departme	nt of the Treasury,	Internal Revenue Se	ervice, Ogd	

## Virtus Income & Growth Fund Form 8937 Attachment 6/30/2023

## EIN: 61-1521367

								Revised Ordinary	Revised Ordinary	Revised Ordinary	Revised Ordinary	Revised Return of	Revised Return of	Revised Return of	
				Original Ordinary Income and ST				Income and ST	Income and ST	Income and ST	Income and ST	Capital ("ROC")	Capital ("ROC")	Capital ("ROC")	Capital ("ROC")
			-	92837N584	92837N576	92837N543	92837N535	92837N584	92837N576	92837N543	92837N535	92837N584	92837N576	92837N543	92837N535
				AZNAX	AZNCX	AIGPX	AZNIX	AZNAX	AZNCX	AIGPX	AZNIX	AZNAX	AZNCX	AIGPX	AZNIX
Ex-Date	Record Date	Payable Date	Distribution Type	CLASS A	CLASS C	CLASS P	CLASS Insti	CLASS A	CLASS C	CLASS P	CLASS Insti	CLASS A	CLASS C	CLASS P	CLASS Insti
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