(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name VIRTUS DUFF & PHELPS SELECT MLP AND ENERGY FUND 47-4528978 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **Mutual Fund Services** Virtus.Investment.Partners@virtus.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact Greenfield, MA 01301 101 Munson Street 8 Date of action 9 Classification and description 10/31/2023 Return of Capital 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attached See Attached N/A Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ During the fiscal year ended October 31, 2023, the issuer distributed amounts to its shareholders, a portion of which constituted a non-taxable return of capital. See attachment for a list of distribution dates and return of capital amounts per share. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per 15 share or as a percentage of old basis The attachment provides the total distribution per share, as well as the non-taxable return of capital per share, on a distribution by distribution basis. The return of capital per share should reduce the taxpayer's adjusted basis of each share held on the date of each listed distribution by 23.5282% of the original distribution amount. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► An analysis of the issuer's current and accumulated earnings and profits was performed as of 10/31/23, in order to determine the portion of the distribution that constituted a dividend and the portion that constituted a non-taxable return of capital.

Part I	Ì	Organiza	tional Action (co	ntinued)					
	st the	applicable I			(s) and subsection(s) u	oon which the tax t	treatmen	t is based ▶	·
§301(c)	and §	§316(a)							
18 Ca	an an	y resulting lo	oss be recognized? ▶	The ret	urn of capital per sha	re should reduce	the taxp	ayer's adjı	usted basis of each share
held on	the c	date of distr	ibution. Upon dispo	sition of	all or a portion of the	shares, the taxpa	ayer sho	uld recogr	nize greater gain/less loss.
19 Pr	ovide	any other ir	nformation necessary	to implen	nent the adjustment, s	uch as the reportab	ole tax ye	ear▶	
The rep	ortal	ble tax year	of the distributions	is 2023.	Actual return of capit	al will be reflected	d on the	taxpayer's	2023 Form 1099.
	Unde	er penalties of f, it is true, co	perjury, I declare that I	have exam	nined this return, including preparer (other than office	g accompanying sche er) is based on all info	edules and rmation of	statements which prepare	, and to the best of my knowledge an arer has any knowledge.
Sign Here	Signa	_{ature} ▶		~_			Date ►	Decembe	er 8, 2023
	2.9.10		Mahmood R	?ahmai	n		_ 0.0 ,		
	Print	your name ►	A signed copy is m				Title►	Vice Pres	sident
Paid		1	oreparer's name		Preparer's signature		Date		Check if PTIN
Prepa	rer								self-employed
Use C		Firm's name	e ▶						Firm's EIN ▶
	· · · · y	Firm's addre	ess ►						Phone no.
Send Fo	rm 89	937 (includin	g accompanying stat	ements) t	o: Department of the T	reasury, Internal Re	evenue S	Service, Ogo	den, UT 84201-0054

Virtus Duff & Phelps Select MLP and Energy Fund Form 8937 Attachment

10/31/2023

						Revi
				Original		
		•	92835M729	92835M711	92835M695	928
			VLPAX	VLPCX	VLPIX	
Ex-Date	Record Date	Payable Date	CLASS A	CLASS C	CLASS I	C
4/27/2023	4/26/2023	4/27/2023	0.137477000	0.089855000	0.150000000	0.
10/30/2023	10/27/2023	10/31/2023	0.243642000	0.160460000	0.250000000	0.
			0.381119000	0.250315000	0.400000000	0.
4/27/2023	4/26/2023	4/27/2023	0.137477000 0.243642000	0.089855000 0.160460000	0.150000000 0.250000000	0.

Revised Ordinary Income	Revised Ordinary Income	Revised Ordinary Income	
92835M729	92835M711	92835M695	
VLPAX	VLPCX	VLPIX CLASS I	
CLASS A	CLASS C		
0.105131083	0.068713701	0.114707641	
0.186317328	0.122706588	0.191179402	
0.291448410	0.191420288	0.305887044	

EIN: 47-4528978

Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")		
92835M729	92835M711	92835M695		
VLPAX	VLPCX	VLPIX CLASS I		
CLASS A	CLASS C			
0.032345917	0.021141299	0.035292359		
0.057324672	0.037753412	0.058820598		
0.089670590	0.058894712	0.094112956		