

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.

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.

Sign Here Signature ▶  Date ▶ December 8, 2023

Print your name ▶ Mahmood Rahman Title ▶ Vice President
A signed copy is maintained by the issuer

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
10/31/2023

EIN: 47-4528978

Ex-Date	Record Date	Payable Date	Original			Revised Ordinary	Revised Ordinary	Revised Ordinary	Revised Return of	Revised Return of	Revised Return of
			CLASS A	CLASS C	CLASS I	Income	Income	Income	Capital ("ROC")	Capital ("ROC")	Capital ("ROC")
			92835M729	92835M711	92835M695	92835M729	92835M711	92835M695	92835M729	92835M711	92835M695
			VLPAX	VLPCX	VLPIX	VLPAX	VLPCX	VLPIX	VLPAX	VLPCX	VLPIX
			CLASS A	CLASS C	CLASS I	CLASS A	CLASS C	CLASS I	CLASS A	CLASS C	CLASS I
4/27/2023	4/26/2023	4/27/2023	0.137477000	0.089855000	0.150000000	0.105131083	0.068713701	0.114707641	0.032345917	0.021141299	0.035292359
10/30/2023	10/27/2023	10/31/2023	0.243642000	0.160460000	0.250000000	0.186317328	0.122706588	0.191179402	0.057324672	0.037753412	0.058820598
			0.381119000	0.250315000	0.400000000	0.291448410	0.191420288	0.305887044	0.089670590	0.058894712	0.094112956