See separate instructions.

## Part I Reporting Issuer

1	Issuer's name					2 Issuer's employer identification number (EIN)			
VI	RTUS GLOBAL MULTI-S	ECTOR INCOME FL	JND			45-3969422			
3	Name of contact for add	ditional information	4 Telephone	Telephone No. of contact		5 Email address of contact			
	Itual Fund Services			866-270-7788		closedendfunds@virtus.com			
6	Number and street (or P	.O. box if mail is not	delivered to s	treet address) of contact		7 City, town, or post office, state, and ZIP code of contact			
10	1 Munson Street					Greenfield, MA 01301			
8	Date of action		9 Class	ification and description					
11	/30/2023		Return of	f Capital					
10	CUSIP number	<b>11</b> Serial number(	s)	12 Ticker symbol		13 Account number(s)			
_	92829B101	N/A		VGI		N/A			
P	art II Organizatio	onal Action Attac	ch additional	statements if needed.	See bad	ck of form for additional questions.			
14	Describe the organizat	tional action and, if a	pplicable, the	date of the action or the	date aga	inst which shareholders' ownership is measured for			
	the action < During	the fiscal year ende	ed November	30, 2023, the issuer dis	tributed a	amounts to its shareholders, a portion of which			
<u>C0</u>	nstituted a non-taxable i	return of capital. Se	e attachment	t for a list of distribution	n dates ai	nd return of capital amounts per share.			

15 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 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 68.8518% of the original distribution amount.

16 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 11/30/23 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 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		Inder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge a elief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.								
Here	Signa	signature Politica			January 3, 2024					
		<sup>N</sup> Mahmood Rahman								
	Print	your name A signed copy is maintained	by the issuer	Title 🕨	Vice Pres	ident				
Paid Prepa	ror	Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN			
Use C		Firm's name	Fi		Firm's EIN ►					
	, <b>,</b>	Firm's address					Phone no.			
Send Fo	orm 89	37 (including accompanying statements) to	o: Department of the Treasury, Internal Re	evenue Se	ervice, Ogo	len, UT 84201	-0054			

## Virtus Global Multi-Sector Income Fund Form 8937 Attachment 11/30/23

					Distributio	n Per Share	
Ex-date	Record Date	Payable Date	Original Income Declaration	ROC %	Revised Ordinary Income	Revised Return of Capital ("ROC")	
2/10/2023	2/13/2023	2/24/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
3/10/2023	3/13/2023	3/23/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
4/12/2023	4/13/2023	4/25/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
5/10/2023	5/11/2023	5/23/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
6/9/2023	6/12/2023	6/23/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
7/12/2023	7/13/2023	7/25/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
8/10/2023	8/11/2023	8/23/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
9/8/2023	9/11/2023	9/21/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
10/11/2023	10/12/2023	10/24/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
11/10/2023	11/13/2023	11/24/2023	\$ 0.0800	68.8518456%	\$ 0.024918524	\$ 0.055081476	
			\$ 0.8000		0.249185236	0.550814764	

EIN:

45-3969422