

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 ▶ January 8, 2024
Mahmood Rahman

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 SGA Emerging Markets Growth Fund
 Form 8937 Attachment
 12/28/2023

EIN: 83-4374006

			Original				Revised Ordinary Income				Revised Return of Capital ("ROC")			
Ex-Date	Record Date	Payable Date	92836N601 VAEGX CLASS A	92836N700 VCEGX CLASS C	92836N809 VIEGX CLASS I	92836N882 VESRX CLASS R6	92836N601 VAEGX CLASS A	92836N700 VCEGX CLASS C	92836N809 VIEGX CLASS I	92836N882 VESRX CLASS R6	92836N601 VAEGX CLASS A	92836N700 VCEGX CLASS C	92836N809 VIEGX CLASS I	92836N882 VESRX CLASS R6
12/20/2023	12/19/2023	12/20/2023	0.233959000	0.067139000	0.236902000	0.169516000	0.223029790	0.064002655	0.225835310	0.161597194	0.010929210	0.003136345	0.011066690	0.007918806
			0.233959000	0.067139000	0.236902000	0.169516000	0.223029790	0.064002655	0.225835310	0.161597194	0.010929210	0.003136345	0.011066690	0.007918806