



**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)

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**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.

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**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.

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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 ▶ January 8, 2024

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

<b>Paid Preparer Use Only</b>	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 International Real Estate Securities Fund EIN: 56-2670681**

**Form 8937 Attachment**

**12/13/2023**

			Original			Revised Ordinary Income	Revised Ordinary Income	Revised Ordinary Income	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")	Revised Return of Capital ("ROC")
Ex-Date	Record Date	Payable Date	92828R750 PXRAX	92828R743 PXRCX	92828R735 PXRIX	92828R750 PXRAX	92828R743 PXRCX	92828R735 PXRIX	92828R750 PXRAX	92828R743 PXRCX	92828R735 PXRIX
			<b>CLASS A</b>	<b>CLASS C</b>	<b>CLASS I</b>	<b>CLASS A</b>	<b>CLASS C</b>	<b>CLASS I</b>	<b>CLASS A</b>	<b>CLASS C</b>	<b>CLASS I</b>
12/7/2023	12/6/2023	12/7/2023	0.730803000	0.672507000	0.304111000	0.707986923	0.651510956	0.294616485	0.022816077	0.020996044	0.009494515
			<b>0.730803000</b>	<b>0.672507000</b>	<b>0.304111000</b>	<b>0.707986923</b>	<b>0.651510956</b>	<b>0.294616485</b>	<b>0.022816077</b>	<b>0.020996044</b>	<b>0.009494515</b>