## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

| Department of t  |               |                             |                 | ► See separate instructions   | ;.   |                             |
|--|---------------|-----------------------------|-----------------|-------------------------------|--|-----------------------------|
| Part I   | Reportin      | g Issuer                    |                 | ·                             |  |                             |
| 1 Issuer's   |               |                             |                 |                               | 2 Issuer's employer ident  | tification number (EIN)     |
| Virtus Seix  | I IItra-Short | Rond Fund                   |                 |                               | 45-0468  | 4404                        |
| Virtus Seix Ultra-Short Bond Fund  3 Name of contact for additional information 4 Telephone No. of contact |               |                             |                 |                               | 5 Email address of contact   |                             |
|  |               |                             |                 |                               |  |                             |
| Mutual Fund  | d Services    |                             |                 | 800-243-1574                  | Virtus.Investment.Partners   |                             |
| 6 Number   | and street (d | or P.O. box if mail is not  | delivered to    | street address) of contact    | 7 City, town, or post office, sta                                      | te, and ZIP code of contact |
|  |               |                             |                 |                               |  |                             |
| 101 Munsor   |               |                             | Q Class         | sification and description    | Greenfield, MA 01301   |                             |
| <b>b</b> Date of a   | action        |                             | 9 Olass         | silication and description    |  |                             |
| 3/15/2024  |               |                             | Regulate        | ed Investment Company S       | hares  |                             |
| 10 CUSIP r   | number        | 11 Serial number            |                 | 12 Ticker symbol              | 13 Account number(s)   |                             |
|  |               |                             |                 |                               |  |                             |
|  | Attached      | N/A                         |                 | See Attached                  | N/A  |                             |
| Part II  |               |                             |                 |                               | See back of form for additional qu                                     |                             |
|  | _             |                             |                 |                               | ate against which shareholders' owne                                   |                             |
|  |               |                             |                 |                               | -Short Bond Fund acquired all of th                                    | e assets and assumed        |
|  |               |                             |                 |                               | The Issuer distributed the shares iquidation and termination of the Is |                             |
|  |               |                             |                 |                               | n-Short Bond Fund qualifies as a tax                                   |                             |
|  |               | nternal Revenue Code        |                 | Volument Gooding State        | Terror Bona Fana quannes us a ta                                       | t iroo roorgamzation        |
|  | <u> </u>      |                             | 0 (- /          |                               |  |                             |
| The exchan   | ge is based   | on the number and va        | alue of shares  | s outstanding at the close    | of business March 15, 2024.  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
| 15 Descri  | be the quant  | titative effect of the orga | anizational act | tion on the basis of the secu | urity in the hands of a U.S. taxpayer a                                | s an adjustment per         |
|  |               |                             |                 |                               | shares of Virtus Seix U.S. Governme                                    |                             |
|  |               |                             |                 |                               | ra-Short Bond Fund will be the same                                    |                             |
| aggregate b  | asis in shar  | es of Virtus Seix Ultra     | -Short Bond     | Fund surrendered. The nu      | umber of Virtus Seix U.S. Governme                                     | ent Securities              |
| Ultra -Short   | Bond Fund     | shares that were rece       | eived for each  | share of Virtus Seix Ultra    | a-Short Bond Fund surrendered  |                             |
| in the excha   | ange is deta  | iled in the attached.       |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
| 16 Descri  | be the calcu  | lation of the change in b   | pasis and the   | data that supports the calci  | ulation, such as the market values of                                  | securities and the          |
| valuati  | on dates ► _  | There was no change i       | in aggregate    | basis as a result of the ab   | ove described organizational action                                    | n. The net asset value      |
|  |               |                             |                 |                               | for each share of Virtus Seix U.S. (                                   |                             |
| Ultra-Short Bond Fund is detailed in the attached.   |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |
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|  |               |                             |                 |                               |  |                             |
|  |               |                             |                 |                               |  |                             |

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|---|--------------|--------|--|---|-----------------------------|--|------------|------------|--|-------|
| 18 Can any resulting loss be recognized? ➤ There was no gain or loss on the transaction. Accordingly, each investor's aggregate basis in the shares of Virtus Seix U.S. Covernment Securities Ultra-Short Bond Fund received in the exchange will be the same as the aggregate basis in their shares of Virtus Seix U.S. Covernment Securities Ultra-Short Bond Fund received in the exchange will be the same as the aggregate basis in their shares of Virtus Seix Ultra-Short Bond Fund surrendered.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ The above described organizational action is reportable in the tax year 2024.    10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ The above described organizational action is reportable in the tax year 2024.    10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ The above described organizational action is reportable in the tax year 2024.    10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ The above described organizational action is reportable in the tax year 2024.    10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ The above described organizational action is reportable in the tax year 2024.    10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ The above described organizational action is reportable in the tax year 2024.    10 Provide any other information necessary to implement the adjustment, such as the reportable tax year ➤ The above described organizational action is reportable to the same as the aggregate basis in the same as the aggregat |              |        |  |   |                             |  |            |            |  |       |
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| Sign Here Signature ► As igned copy is maintained by the Issuer.  Paid Print/Type preparer's name Print your name ► A signed copy is maintained by the Issuer.  Paid Preparer Use Only Firm's name    Print your name   Print your name   Print your name   Preparer   Preparer   Preparer   Print your name   Print your nam | in their     | share  | s of Virtus Seix Ultra-S   | hort Bond Fund s                          | surrendered.                |  |            |            |  |       |
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| Sign Here Signature ► As igned copy is maintained by the Issuer.  Paid Print/Type preparer's name Print your name ► A signed copy is maintained by the Issuer.  Paid Preparer Use Only Firm's name    Print your name   Print your name   Print your name   Preparer   Preparer   Preparer   Print your name   Print your nam |              |        |  |   |                             |  |            |            |  |       |
| Sign Here Signature ► As igned copy is maintained by the Issuer.  Paid Print/Type preparer's name Print your name ► A signed copy is maintained by the Issuer.  Paid Preparer Use Only Firm's name    Print your name   Print your name   Print your name   Preparer   Preparer   Preparer   Print your name   Print your nam |              |        |  |   |                             |  |            |            |  |       |
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| Sign Here Signature ► April 18, 2024  Mahmood Rahman Print your name ► A signed copy is maintained by the issuer.  Paid Preparer Use Only  Date ► April 18, 2024  April 18, 2024  April 18, 2024  Check if self-employed Firm's name ► Firm's name  |              |        |  |   |                             |  |            |            |  |       |
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| Here Signature ► April 18, 2024  Mahmood Rahman  Print your name ► A signed copy is maintained by the issuer.  Title ► Vice President  Paid  Preparer's name  Preparer's signature  Date  Check if self-employed  Firm's name  Firm's name  Firm's EIN ►  |              | belief | r penaities of perjury, i deci<br>, it is true, correct, and com | are that I have examplete. Declaration of | preparer (other than office | g accompanying scne<br>er) is based on all infoi | rmation of | which prep | s, and to the best of my knowledg<br>arer has any knowledge. | e and |
| Here Signature ► April 18, 2024  Mahmood Rahman  Print your name ► A signed copy is maintained by the issuer.  Title ► Vice President  Paid  Preparer's name  Preparer's signature  Date  Check if self-employed  Firm's name  Firm's name  Firm's EIN ►  | Sign         |        | 1  | l <del></del>                             |                             |  |            |            |  |       |
| Mahmood Rahman  Print your name ► A signed copy is maintained by the issuer.  Title ► Vice President  Print/Type preparer's name  Preparer's signature  Date  Check if self-employed Firm's name  Firm's name  Firm's EIN ►   | Here         | Signa  | ıture ► V )  |   | 2                           |  | Date ▶     | April 18   | 3, 2024  |       |
| Paid Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed Firm's name Firm's EIN Fir |              | 9      | - 15   | Mahmood Rahmar                            | 1                           |  |            |            |  |       |
| Preparer Use Only    Check   if self-employed   |              | Print  | your name ► A signed co  | opy is maintained                         |                             |  |            | Vice Pres  |  |       |
| Preparer Use Only  Firm's name  Firm's EIN ▶  | Paid         |        | Print/Type preparer's name                                       | e   | Preparer's signature        |  | Date       |            | Check III  |       |
| Use Only Firm's name ► Firm's EIN ►   |              | ırer   |  |   |                             |  |            |            | . ,  |       |
| L Firm's address  |              |        |  |   |                             |  |            |            |  |       |
| Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054   | Send Fo      | rm 20  | Firm's address   37 (including accompany                         | ving statements) t                        | o: Department of the T      | reasury Internal Ra                              | evenue 9   | ervice Oc  | Phone no.<br>den UT 84201-0054                               |       |

## Virtus Seix Ultra-Short Bond Fund Form 8937 Attachment March 15, 2024

| EIN: 45-0468404 |
|-----------------|
|                 |

| Target Fund Name                  | Class | Cusip     | Ticker | Target Fund<br>NAV |
|-----------------------------------|-------|-----------|--------|--------------------|
| Virtus Seix Ultra-Short Bond Fund | А     | 92837X673 | SASSX  | \$ 9.8464          |
| Virtus Seix Ultra-Short Bond Fund | I     | 92837F797 | SISSX  | \$ 9.8406          |

| Acquiring Fund Name                               | Class | Cusip     | Ticker | Acquiring Fund NAV |
|---|-------|-----------|--------|--------------------|
| Virtus Seix U.S. Gov. Securities Ultra-Short Bond | А     | 92837X681 | SSAGX  | \$ 9.8584          |
| Virtus Seix U.S. Gov. Securities Ultra-Short Bond | I     | 92837F821 | SIGVX  | \$ 9.8577          |

| i | Conversion /<br>Merger Ratio |        |  |  |
|---|------------------------------|--------|--|--|
|   | \$                           | 0.9988 |  |  |
| , | \$                           | 0.9983 |  |  |