

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Virtus Seix Ultra-Short Bond Fund		45-0468404	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Mutual Fund Services	800-243-1574	Virtus.Investment.Partners@virtus.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
101 Munson Street		Greenfield, MA 01301	
8 Date of action		9 Classification and description	
3/15/2024		Regulated Investment Company Shares	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attached	N/A	See Attached	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On March 15, 2024, Virtus Seix U.S. Government Securities Ultra-Short Bond Fund acquired all of the assets and assumed all of the liabilities of the Issuer in exchange for voting shares of beneficial interest. The Issuer distributed the shares received to its shareholders in exchange for their shares of the Issuer in complete liquidation and termination of the Issuer. The merger of Virtus Seix Ultra-Short Bond Fund into Virtus Seix U.S. Government Securities Ultra-Short Bond Fund qualifies as a tax-free reorganization within the meaning of Internal Revenue Code §368(a).

The exchange is based on the number and value of shares outstanding at the close of business March 15, 2024.

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 ▶ A shareholder's aggregate basis in the shares of Virtus Seix U.S. Government Securities Ultra-Short Bond Fund they received in exchange for their shares of Virtus Seix Ultra-Short Bond Fund will be the same as their aggregate basis in shares of Virtus Seix Ultra-Short Bond Fund surrendered. The number of Virtus Seix U.S. Government Securities Ultra -Short Bond Fund shares that were received for each share of Virtus Seix Ultra-Short Bond Fund surrendered in the exchange is detailed in the attached.

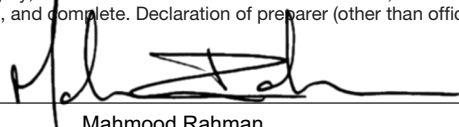
16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ There was no change in aggregate basis as a result of the above described organizational action. The net asset value of Virtus Seix Ultra-Short Bond Fund shares that were surrendered in the exchange for each share of Virtus Seix U.S. Government Securities Ultra-Short Bond Fund is detailed in the attached.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Internal Revenue Code §368(a), §358, §354.

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. Government 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.

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 ▶ April 18, 2024
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 Seix Ultra-Short Bond Fund
Form 8937 Attachment
March 15, 2024

EIN: 45-0468404

Target Fund Name	Class	Cusip	Ticker	Target Fund NAV
Virtus Seix Ultra-Short Bond Fund	A	92837X673	SASSX	\$ 9.8464
Virtus Seix Ultra-Short Bond Fund	I	92837F797	SISSX	\$ 9.8406

Acquiring Fund Name	Class	Cusip	Ticker	Acquiring Fund NAV	Conversion / Merger Ratio
Virtus Seix U.S. Gov. Securities Ultra-Short Bond	A	92837X681	SSAGX	\$ 9.8584	\$ 0.9988
Virtus Seix U.S. Gov. Securities Ultra-Short Bond	I	92837F821	SIGVX	\$ 9.8577	\$ 0.9983