## Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

of Securities OMB No. 1545-0123

► See separate instructions.

Part Reporting I	ssuer					
1 Issuer's name		2 Issuer's employer identification number (EIN)				
VIRTUS DUFF & PHELPS	SELECT MLP AND I	47-4528978				
3 Name of contact for add	ditional information	5 Email address of contact				
Mutual Fund Services		Virtus.Investment.Partners@virtus.com				
6 Number and street (or P	O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact				
101 Munson Street		Greenfield, MA 01301				
8 Date of action						
10/31/2018 Return of Capital						
10 CUSIP number	USIP number 11 Serial number(s) 12 Ticker symbol		12 Ticker symbol	13 Account number(s)		
See Attached	See Attached N/A		See Attached	N/A		
Part II Organizatio	onal Action Attac	h additiona	I statements if needed. So	ee back of form for additional questions.		
				te against which shareholders' ownership is measured for		
the action ► During	the fiscal year ende	ed October 3	1, 2018, the issuer distribu	ted amounts to its shareholders, a portion of which		
constituted a non-taxable	return of capital. Se	ee attachmer	nt for a list of distribution d	lates and return of capital amounts per share.		
			-			
15 Describe the quantitat	ive effect of the orga	nizational act	tion on the basis of the secu	rity in the hands of a U.S. taxpayer as an adjustment per		
share or as a percenta	ige of old basis ► TI	he attachme	nt provides the total distrib	oution per share, as well as the non-taxable return of		
capital per share, on a dis	tribution by distribu	ition basis.	The return of capital per sh	nare should reduce the taxpayer's adjusted basis		
			by 77.7324% of the original			
Of Cach Share field on the	date of each fisted	distribution	by 77.732478 of the original	i distribution amount.		
	,					
	_		• •	lation, such as the market values of securities and the		
			<u> </u>	and profits was performed as of 10/31/18,		
in order to determine the p	portion of the distrib	oution that c	onstituted a dividend and t	the portion that constituted a non-taxable return of		
capital.						
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W						

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Part II		Organizational Action (continued)				
		applicable Internal Revenue Code section	(s) and subsection(s) upon w	nich the tay treat	ment is based	•
§301(c)			(a) and adosection(a) upon wi	morrine tax treat	ment is based p	
3001(0)	<u> </u>	0.15(6)				
<b>18</b> Ca	an any	resulting loss be recognized? ► The re	turn of capital per share sh	ould reduce the	taxpayer's adj	usted basis of each share
held on	the d	late of distribution. Upon disposition o	f all or a portion of the shar	es, the taxpayer	r should recog	nize greater gain/less loss.
<b>19</b> Pr	ovide	any other information necessary to imple ble tax year of the distributions is 2018.	ment the adjustment, such as	s the reportable t	ax year ►	s 2019 Form 1000
The re	portal	ble tax year of the distributions is 2018.	. Actual return of capital wi	ii de reflected o	n the taxpayer	S 2018 FOIIII 1099.
	···-					
·	<del></del>					
-	·					
			11-11-			
	Unde	er penalties of perjury, I declare that I have exa-	mined this return, including acco	mpanving schedule	es and statements	, and to the best of my knowledge and
	belief	f, it is true, correct, and complete. Declaration o	f preparer (other than officer) is b	ased on all informa	tion of which prep	arer has any knowledge.
Sign		, 1	<i>p</i>			. , , , ,
Here	Signs	ature > Jan P. K	3m	Di	ate▶ /2	/14/18
	Signa	William P. Committee Commi				1
	Print	your name ► A signed copy is maintaine	ed by the issuer	Ti	<sub>tle</sub> ▶ Assistar	nt Vice President
<u> </u>	Link	Print/Type preparer's name	Preparer's signature		Date	Check if PTIN
Paid		7,000				self-employed
Prepa		Firm's name	<u> </u>			Firm's EIN ▶
Use C	nly	Firm's address >				Phone no.
Send Fo	orm 89	337 (including accompanying statements)	to: Department of the Treasu	ıry, Internal Reve	nue Service, Og	
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Virtus Duff & Phelps Select MLP and Energy Fund Form 8937 Attachment 10/31/2018

EIN: 47-4528978

			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")	ROC as percent of Original	ROC as percent of Original	of Original
		92835M729	92835M711	92835M695	92835M729	92835M711	92835M695	92835M729	92835M711	92835M695	92835M729	92835M711	92835M695
		VLPAX	VLPCX	VLPIX	VLPAX	VLPCX	VLPIX	VLPAX	VLPCX	VLPIX	VLPAX	VLPCX	VLPIX
Ex-Date	Record Date Payabl	Date CLASS A	CLASS C	CLASS I	CLASS A	CLASS C	CLASS I	CLASS A	CLASS C	CLASS I	CLASS A	CLASS C	CLASS I
6/28/2018	6/27/2018 6/28/	0.04055300	0.014457000	0.065276000	0.009030167	0.003219222	0.014535377	0.031522833	0.011237778	0.050740623	77.7324%	77.7324%	77.7324%

ROC from 10/31/2018 Provision	28,761
Total Income Distributions from 1/1/18-10/31/18	37,000
ROC % for 1099 purposes	77.7324%