

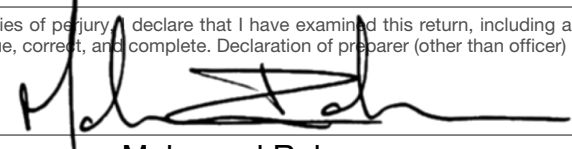
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Internal Revenue Code §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 or lesser loss, as applicable.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
See the attachment for the reportable tax year of the distributions. The return of capital will be reflected on the taxpayer's Form 1099-DIV, as applicable, for the reportable tax year noted on the attachment.

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 ▶ **August 7, 2024**

Print your name ▶ **Mahmood Rahman** 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 Income & Growth Fund
Form 8937 Attachment
Fiscal Year Ended: June 30, 2024
Reportable Tax Year: 2024

EIN: 61-1521367

Ex-Date	Record Date	Payable Date	Distribution Type	Original ST				Revised ST				Revised Return of Capital ("ROC")				ROC as percent of Original			
				92837N584		92837N535		92837N584		92837N535		92837N584		92837N535		92837N584		92837N535	
				AZNAX	AZNCX	AIGNX	AZNIC	AZNAX	AZNCX	AIGNX	AZNIC	AZNAX	AZNCX	AIGNX	AZNIC	AZNAX	AZNCX	AIGNX	AZNIC
				CLASS A	CLASS C	CLASS P	CLASS Instl	CLASS A	CLASS C	CLASS P	CLASS Instl	CLASS A	CLASS C	CLASS P	CLASS Instl	CLASS A	CLASS C	CLASS P	CLASS Instl
1/18/2024	1/17/2024	1/18/2024	ST	0.050040000	0.050040000	0.050040000	0.050040000	0.010167795	0.010167795	0.010167795	0.010167795	0.039872205	0.039872205	0.039872205	0.039872205	79.6807%	79.6807%	79.6807%	79.6807%
2/22/2024	2/21/2024	2/22/2024	ST	0.050644000	0.050644000	0.050644000	0.050644000	0.010290524	0.010290524	0.010290524	0.010290524	0.040353476	0.040353476	0.040353476	0.040353476	79.6807%	79.6807%	79.6807%	79.6807%
3/21/2024	3/20/2024	3/21/2024	ST	0.048709000	0.048709000	0.048709000	0.048709000	0.009897345	0.009897345	0.009897345	0.009897345	0.038811655	0.038811655	0.038811655	0.038811655	79.6807%	79.6807%	79.6807%	79.6807%
4/18/2024	4/17/2024	4/18/2024	ST	0.052974000	0.052974000	0.052974000	0.052974000	0.010763965	0.010763965	0.010763965	0.010763965	0.042210035	0.042210035	0.042210035	0.042210035	79.6807%	79.6807%	79.6807%	79.6807%
5/16/2024	5/15/2024	5/16/2024	ST	0.045764000	0.045764000	-	0.045764000	0.009298941	0.009298941	-	0.009298941	0.036465059	0.036465059	-	0.036465059	79.6807%	79.6807%	n/a	79.6807%
6/20/2024	6/18/2024	6/20/2024	ST	0.051361000	0.051361000	-	0.051361000	0.010436214	0.010436214	-	0.010436214	0.040924786	0.040924786	-	0.040924786	79.6807%	79.6807%	n/a	79.6807%
				0.299492000	0.299492000	0.202367000	0.299492000	0.060854784	0.060854784	0.041119630	0.060854784	0.238637216	0.238637216	0.161247370	0.238637216				