(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) 1 Issuer's name Virtus Income & Growth Fund 61-1521367 3 Name of contact for additional information 4 Telephone No. of contact 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 delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact Greenfield, MA 01301 101 Munson Street 9 Classification and description 8 Date of action See Attached Return of Capital 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attached See Attached N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action A portion of the amounts distributed to shareholders during the issuer's most recent fiscal year ended period constituted a non-taxable return of capital. See the attachment for a list of distribution dates and return of capital per share amounts. 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 15 share or as a percentage of old basis ▶ The attachment provides the total distribution per share, as well as the non-taxable return of capital per share on a distribution by distribution basis. The return of capital per share should reduce the taxpayer's adjusted basis of each share held on the date of each distribution by the percentage amount listed on the attachment. 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 ► The analysis of the issuer's current and accumulated earnings and profits was performed as of its most recent fiscal year ended period in order to determine the portion of the distribution that constituted a non-taxable return of capital.

Part II	Organizational Action	continued)		
		code section(s) and subsection(s) upon w	hich the tax treatment is based	>
Internal Revenue Code §301(c) and §316(a).				
18 Can	n any resulting loss be recognized	The return of capital per share short and the control of the c	ould reduce the taxpayer's ad	justed basis of each share
held on the	he date of distribution. Upon dis	position of all or a portion of the share	es, the taxpayer should recog	nize greater gain or
lesser los	ss, as applicable.			
		ary to implement the adjustment, such as		
		year of the distributions. The return of	of capital will be reflected on t	he taxpayer's Form 1099-DIV,
as applica	able, for the reportable tax year	noted on the attachment.		
		at I have examined this return, including accor Declaration of preparer (other than officer) is ba		
	seller, it is true, correct, and complete.	sectable of probability (other than officer) is be	asca on all information of which pro	said has any knowledge.
Sign Here Signature ► August 7, 2024				ust 7 2024
	Signature ►	I D I	Date ►Aug	4317, 2024
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	Print your name ► A signed copy is Print/Type preparer's name	Preparer's signature	Title ► Vice Pre	- PTIN
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Send Forr		statements) to: Department of the Treasu	ry, Internal Revenue Service, O	

Virtus Income & Growth Fund

Form 8937 Attachment

Fiscal Year Ended: June 30, 2024

Reportable Tax Year: 2024

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EIN: 61-1521367