

# Important Tax Information for VanEck Vectors® ETFs

	Page #
Section 1 - Information for Municipal Income ETFs	
Taxable vs. Tax-Exempt Income	2 - 3
State by State Information and Alternative Minimum Tax Information	4 - 5
Section 2 - Information for Equity ETFs	
Qualified Dividend Income for Individuals	6 - 7
Dividends Received Deduction for Corporations	8 - 9
Section 3 - Long-Term Capital Gain Distributions	10
Section 4 - Interest from Federal Obligations	10
Section 5 - Information Regarding Funds with Foreign Source Income and Foreign Tax Credits	11 - 13
Section 6 - Return of Capital / Nondividend Distributions	14 - 15
Section 7 - Section 199A Qualified Business Income	16
Section 8 - Information for Non-U.S. Shareholders	17
Section 9 - Section 163(j) Interest Related Dividends	18

This document does not constitute and should not be considered a substitute for professional legal or tax advice. We strongly urge shareholders to consult with their tax advisers regarding the tax consequences of this information.

IRS Circular 230 Disclosure: VanEck does not provide legal, tax or accounting advice. Any statement contained in this communication concerning U.S. tax matters is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties imposed on the relevant taxpayer. Shareholders or potential shareholders of the VanEck Vectors ETFs should obtain their own independent tax advice based on their particular circumstances. For more complete information about the VanEck Vectors ETFs, contact your investment representative and request a prospectus or visit www.vaneck.com.

VanEck Vectors ETFs are subject to various risks, including those unique to foreign investing, nondiversification, industry concentration, emerging markets securities, small-cap companies, and debt securities. Please see the **prospectus and summary prospectus** of each fund for information on these and other risks.

Investing involves substantial risk and high volatility, including possible loss of principal. Bonds and bond funds will decrease in value as interest rates rise. An investor should consider the investment objective, risks, charges and expenses of the Fund carefully before investing. To obtain a prospectus and summary prospectus, which contains this and other information, call 800.826.2333 or visit www.vaneck.com. Please read the prospectus and summary prospectus carefully before investing.

VanEck Vectors ETFs shares trade like stocks, are subject to investment risk and will fluctuate in market value. The market price of the VanEck Vectors ETFs shares may be more or less than the net asset value.

If you have any questions concerning this information or the VanEck Vectors ETFs in general, contact your investment representative, or please call 800.826.2333 between 9:00 a.m. and 5:30 p.m. EST, Monday through Friday.

### SECTION 1 - MUNICIPAL INCOME ETFs TAXABLE VS. TAX-EXEMPT INCOME

The per share amounts of taxable vs. tax-exempt income for the VanEck Vectors Municipal Income ETFs are listed in the table below.

If you received a Form 1099-DIV, you should use the amounts shown in Box 1a and Box 11 for your share of ordinary income and tax-exempt income.

If you did not receive a Form 1099-DIV, to determine your share of the Fund's taxable vs. tax-exempt income, multiply the per share amounts shown below times the number of shares you held on the record date of each distribution or the percentage times the dollar amount of each distribution received.

Fund Name	Ticker Symbol	Payable Date		ax-Exempt Interest Per Share	Tax-Exempt Interest as a Percentage of the Total Distribution	Taxable Ordinary Income Per Share (a)	Taxable Income as a Percentage of the Total Distribution	Total Distribution Per Share
VanEck Vectors® High Yield Muni ETF	HYD	02/07/2020	\$	0.197968	96.24%	\$ 0.007732	3.76%	\$ 0.205700
VanEck Vectors® High Yield Muni ETF	HYD	03/06/2020	Ψ	0.194022	96.24%	0.007732	3.76%	0.201600
VanEck Vectors® High Yield Muni ETF	HYD	04/07/2020		0.194022	96.24%	0.007378	3.76%	0.241000
VanEck Vectors® High Yield Muni ETF	HYD	05/07/2020		0.231941	95.79%	0.009039	4.21%	0.207000
VanEck Vectors® High Yield Muni ETF	HYD	06/05/2020		0.190204	97.85%	0.004724	2.15%	0.219400
VanEck Vectors® High Yield Muni ETF	HYD	07/08/2020		0.187306	99.53%	0.0004724	0.48%	0.188200
VanEck Vectors® High Yield Muni ETF	HYD	08/07/2020		0.107300	99.53%	0.000911	0.47%	0.191900
VanEck Vectors® High Yield Muni ETF	HYD	09/08/2020		0.130303	99.53%	0.000911	0.47%	0.213200
VanEck Vectors® High Yield Muni ETF	HYD	10/07/2020		0.212100	99.53%	0.000994	0.47%	0.209400
VanEck Vectors® High Yield Muni ETF	HYD	11/06/2020		0.196562	99.53%	0.000938	0.47%	0.197500
VanEck Vectors® High Yield Muni ETF	HYD	12/07/2020		0.186411	99.53%	0.000889	0.47%	0.187300
VanEck Vectors® High Yield Muni ETF	HYD	01/05/2021		0.206316	99.53%	0.000984	0.47%	0.207300
VanEck Vectors® High Yield Muni ETF To		01/00/2021	\$	2.425069	98.20%		1.80%	
								-
VanEck Vectors® Intermediate Muni ETF	ITM	02/07/2020	\$	0.097989	99.68%	*	0.32%	•
VanEck Vectors® Intermediate Muni ETF	ITM	03/06/2020		0.080544	99.68%	0.000256	0.32%	0.080800
VanEck Vectors® Intermediate Muni ETF	ITM	04/07/2020		0.095198	99.68%	0.000302	0.32%	0.095500
VanEck Vectors® Intermediate Muni ETF	ITM	05/07/2020		0.090811	99.68%	0.000289	0.32%	0.091100
VanEck Vectors® Intermediate Muni ETF	ITM	06/05/2020		0.094118	99.92%	0.000082	0.09%	0.094200
VanEck Vectors® Intermediate Muni ETF	ITM	07/08/2020		0.082037	99.92%	0.000063	0.08%	0.082100
VanEck Vectors® Intermediate Muni ETF	ITM	08/07/2020		0.088432	99.92%	0.000068	0.08%	0.088500
VanEck Vectors® Intermediate Muni ETF	ITM	09/08/2020		0.082837 0.078240	99.92%	0.000063	0.08%	0.082900
VanEck Vectors® Intermediate Muni ETF VanEck Vectors® Intermediate Muni ETF	ITM	10/07/2020			99.92%	0.000060 0.000065	0.08%	0.078300 0.084700
VanEck Vectors® Intermediate Muni ETF	ITM ITM	11/06/2020 12/07/2020		0.084635 0.076142	99.92% 99.92%	0.000058	0.08% 0.08%	0.064700
VanEck Vectors® Intermediate Muni ETF	ITM	01/05/2021				0.000038		0.076200
		01/03/2021	\$	0.082437	99.92%		0.08%	
VanEck Vectors® Intermediate Muni ETF	Total		Þ	1.033420	99.84%	\$ 0.001680	0.16%	\$ 1.035100 -
VanEck Vectors® Muni Allocation ETF	MAAX	02/07/2020	\$	0.049558	97.75%	\$ 0.001142	2.25%	\$ 0.050700
VanEck Vectors® Muni Allocation ETF	MAAX	03/06/2020		0.042129	97.75%	0.000971	2.25%	0.043100
VanEck Vectors® Muni Allocation ETF	MAAX	04/07/2020		0.060017	97.75%	0.001383	2.25%	0.061400
VanEck Vectors® Muni Allocation ETF	MAAX	05/07/2020		0.103808	97.75%	0.002392	2.25%	0.106200
VanEck Vectors® Muni Allocation ETF	MAAX	06/05/2020		0.027950	95.39%	0.001350	4.61%	0.029300
VanEck Vectors® Muni Allocation ETF	MAAX	07/08/2020		0.043831	95.28%	0.002169	4.72%	0.046000
VanEck Vectors® Muni Allocation ETF	MAAX	08/07/2020		0.054884	95.28%	0.002716	4.72%	0.057600
VanEck Vectors® Muni Allocation ETF	MAAX	09/08/2020		0.057837	95.28%	0.002863	4.72%	0.060700
VanEck Vectors® Muni Allocation ETF	MAAX	10/07/2020		0.054979	95.28%	0.002721	4.72%	0.057700
VanEck Vectors® Muni Allocation ETF	MAAX	11/06/2020		0.052787	95.28%	0.002613	4.72%	0.055400
VanEck Vectors® Muni Allocation ETF	MAAX	12/07/2020		0.053550	95.28%	0.002650	4.72%	0.056200
VanEck Vectors® Muni Allocation ETF	MAAX	01/05/2021	_	0.049548	95.28%	0.002452	4.72%	0.052000
VanEck Vectors® Muni Allocation ETF To	otai		\$	0.650878	96.24%	\$ 0.025422	3.76%	\$ 0.676300
VanEck Vectors® Long Muni ETF	MLN	02/07/2020	\$	0.048112	99.82%	\$ 0.000088	0.18%	\$ 0.048200
VanEck Vectors® Long Muni ETF	MLN	03/06/2020		0.044519	99.82%	0.000081	0.18%	0.044600
VanEck Vectors® Long Muni ETF	MLN	04/07/2020		0.047114	99.82%	0.000086	0.18%	0.047200
VanEck Vectors® Long Muni ETF	MLN	05/07/2020		0.043720	99.82%	0.000080	0.18%	0.043800
VanEck Vectors® Long Muni ETF	MLN	06/05/2020		0.047051	99.90%	0.000049	0.10%	0.047100
VanEck Vectors® Long Muni ETF	MLN	07/08/2020		0.043955	99.90%	0.000045	0.10%	0.044000
VanEck Vectors® Long Muni ETF	MLN	08/07/2020		0.047751	99.90%	0.000049	0.10%	0.047800
VanEck Vectors® Long Muni ETF	MLN	09/08/2020		0.045354	99.90%	0.000046	0.10%	0.045400
VanEck Vectors® Long Muni ETF	MLN	10/07/2020		0.042657	99.90%	0.000043	0.10%	0.042700
VanEck Vectors® Long Muni ETF	MLN	11/06/2020		0.045753	99.90%	0.000047	0.10%	0.045800
VanEck Vectors® Long Muni ETF	MLN	12/07/2020		0.042157	99.90%	0.000043	0.10%	0.042200
VanEck Vectors® Long Muni ETF	MLN	01/05/2021		0.044055	99.90%	0.000045	0.10%	0.044100
VanEck Vectors® Long Muni ETF			\$	0.542198	99.87%	\$ 0.000702	0.13%	\$ 0.542900

<sup>(</sup>a) All of the taxable ordinary income per share represents Qualified Interest Income for non-U.S. shareholders.

## SECTION 1 - MUNICIPAL INCOME ETFs TAXABLE VS. TAX-EXEMPT INCOME

The per share amounts of taxable vs. tax-exempt income for the VanEck Vectors Municipal Income ETFs are listed in the table below.

If you received a Form 1099-DIV, you should use the amounts shown in Box 1a and Box 11 for your share of ordinary income and tax-exempt income.

If you did not receive a Form 1099-DIV, to determine your share of the Fund's taxable vs. tax-exempt income, multiply the per share amounts shown below times the number of shares you held on the record date of each distribution or the percentage times the dollar amount of each distribution received.

Fund Name	Ticker Symbol	Payable Date	1	x-Exempt Interest Per Share	Tax-Exempt Interest as a Percentage of the Total Distribution	Taxable Ordinary Income Per Share (a)		Taxable Income as a Percentage of the Total Distribution		Total tribution er Share
V. F. L. V. A. S. Ober Allied Vi. LLM. S. ETF.	OLIVP.	00/07/0000	•	0.004450	04.040/	Φ.	0.000744	5.700/	Φ.	0.004000
VanEck Vectors® Short High Yield Muni ETF	SHYD	02/07/2020	\$	0.061159	94.24%	\$	0.003741	5.76%	\$	0.064900
VanEck Vectors® Short High Yield Muni ETF	SHYD SHYD	03/06/2020 04/07/2020		0.058897 0.062289	94.24% 94.23%		0.003603 0.003811	5.76% 5.77%		0.062500 0.066100
VanEck Vectors® Short High Yield Muni ETF										
VanEck Vectors® Short High Yield Muni ETF	SHYD	05/07/2020		0.052489	94.24%		0.003211	5.76%		0.055700
VanEck Vectors® Short High Yield Muni ETF	SHYD	06/05/2020		0.067615	96.59%		0.002385	3.41%		0.070000
VanEck Vectors® Short High Yield Muni ETF	SHYD	07/08/2020		0.055232	98.81%		0.000668	1.19%		0.055900
VanEck Vectors® Short High Yield Muni ETF	SHYD	08/07/2020		0.061061	98.80%		0.000739	1.20%		0.061800
VanEck Vectors® Short High Yield Muni ETF	SHYD	09/08/2020		0.063729	98.80%		0.000771	1.20%		0.064500
VanEck Vectors® Short High Yield Muni ETF	SHYD	10/07/2020		0.063037	98.80%		0.000763	1.20%		0.063800
VanEck Vectors® Short High Yield Muni ETF	SHYD	11/06/2020		0.063927	98.81%		0.000773	1.19%		0.064700
VanEck Vectors® Short High Yield Muni ETF	SHYD	12/07/2020		0.060765	98.80%		0.000735	1.20%		0.061500
VanEck Vectors® Short High Yield Muni ETF	SHYD	01/05/2021		0.064025	98.80%		0.000775	1.20%		0.064800
VanEck Vectors® Short High Yield Muni ETF Tot	al		\$	0.734225	97.09%	\$	0.021975	2.91%	\$	0.756200
VanEck Vectors® Short Muni ETF	SMB	02/07/2020	\$	0.023353	99.80%	\$	0.000047	0.20%	\$	0.023400
VanEck Vectors® Short Muni ETF	SMB	03/06/2020		0.021158	99.80%		0.000042	0.20%		0.021200
VanEck Vectors® Short Muni ETF	SMB	04/07/2020		0.024351	99.80%		0.000049	0.20%		0.024400
VanEck Vectors® Short Muni ETF	SMB	05/07/2020		0.023553	99.80%		0.000047	0.20%		0.023600
VanEck Vectors® Short Muni ETF	SMB	06/05/2020		0.024498	99.99%		0.000002	0.01%		0.024500
VanEck Vectors® Short Muni ETF	SMB	07/08/2020		0.021600	100.00%		-	0.00%		0.021600
VanEck Vectors® Short Muni ETF	SMB	08/07/2020		0.024800	100.00%		-	0.00%		0.024800
VanEck Vectors® Short Muni ETF	SMB	09/08/2020		0.022600	100.00%		-	0.00%		0.022600
VanEck Vectors® Short Muni ETF	SMB	10/07/2020		0.020700	100.00%		-	0.00%		0.020700
VanEck Vectors® Short Muni ETF	SMB	11/06/2020		0.023200	100.00%		-	0.00%		0.023200
VanEck Vectors® Short Muni ETF	SMB	12/07/2020		0.019900	100.00%		-	0.00%		0.019900
VanEck Vectors® Short Muni ETF	SMB	01/05/2021		0.022200	100.00%		-	0.00%		0.022200
VanEck Vectors® Short Muni ETF			\$	0.271913	99.93%	\$	0.000187	0.07%	\$	0.272100
VanEck Vectors® CEF Municipal Income ETF	XMPT	02/07/2020	\$	0.076644	98.90%	\$	0.000856	1.10%	\$	0.077500
VanEck Vectors® CEF Municipal Income ETF	XMPT	03/06/2020		0.080304	98.90%		0.000896	1.10%		0.081200
VanEck Vectors® CEF Municipal Income ETF	XMPT	04/07/2020		0.085051	98.90%		0.000949	1.10%		0.086000
VanEck Vectors® CEF Municipal Income ETF	XMPT	05/07/2020		0.073121	98.81%		0.000879	1.19%		0.074000
VanEck Vectors® CEF Municipal Income ETF	XMPT	06/05/2020		0.092305	98.62%		0.001295	1.38%		0.093600
VanEck Vectors® CEF Municipal Income ETF	XMPT	07/08/2020		0.091911	98.62%		0.001289	1.38%		0.093200
VanEck Vectors® CEF Municipal Income ETF	XMPT	08/07/2020		0.090234	98.62%		0.001266	1.38%		0.091500
VanEck Vectors® CEF Municipal Income ETF	XMPT	09/08/2020		0.030204	98.62%		0.001246	1.38%		0.091000
VanEck Vectors® CEF Municipal Income ETF	XMPT	10/07/2020		0.089643	98.62%		0.001240	1.38%		0.090100
VanEck Vectors® CEF Municipal Income ETF	XMPT	11/06/2020		0.009043	98.62%		0.001237	1.38%		0.100800
·	XMPT	12/07/2020		0.099406	98.62%		0.001394	1.38%		0.100600
VanEck Vectors® CEF Municipal Income ETF										
VanEck Vectors® CEF Municipal Income ETF	XMPT	01/05/2021		0.106802	98.62%		0.001498	1.38%		0.108300
VanEck Vectors® CEF Municipal Income ETF To	tal		\$	1.066482	98.69%	\$	0.014118	1.31%	\$	1.080600

<sup>(</sup>a) All of the taxable ordinary income per share represents Qualified Interest Income for non-U.S. shareholders.

## SECTION 1 - MUNICIPAL INCOME ETFs STATE BY STATE INFORMATION

The percentages of income earned by each of the VanEck Vectors Municipal Income ETFs from each state or U.S. Territory are listed in the table below. To determine your share of the Fund's income from a particular state or territory, multiply these percentages by the Tax-Exempt Income in Box 11 of your Form 1099-DIV. If you did not receive a Form 1099-DIV, multiply these percentages by the amount of tax-exempt interest you received for the calendar year. Additionally, the percentage of tax-exempt interest subject to the alternative minimum tax is also shown below.

	VanEck Vectors® High Yield Muni ETF HYD	VanEck Vectors® Intermediate Muni ETF I <b>TM</b>	VanEck Vectors® Muni Allocation ETF <b>MAAX</b>	VanEck Vectors® Long Muni ETF <b>MLN</b>
Alabama	1.77 %	0.89 %	1.63 %	1.65 %
Alaska	0.29	0.31	0.21	0.03
American Somoa	0.09	-	0.07	-
Arizona	2.55	1.19	1.75	1.00
Arkansas	0.42	0.08	0.21	0.05
California	12.62	14.85	13.17	15.02
Colorado	3.07	2.02	2.68	2.77
Connecticut	0.48	2.44	1.14	0.87
Delaware	0.03	0.41	0.12	0.14
District of Columbia	1.26	1.52	1.31	1.51
Florida	5.99	4.28	5.56	4.72
Georgia	1.28	1.57	1.76	2.44
Guam	0.48	1.57	0.26	2. <del>44</del> -
Hawaii	0.33	1.18	0.57	0.67
Idaho	0.19	0.05	0.09	-
Illinois	12.29	5.29	9.12	5.21
Indiana	1.19	0.86	0.77	0.27
lowa	1.77	0.35	1.02	0.32
Kansas	0.76	0.65	0.64	0.49
Kentucky	0.65	0.70	0.89	1.29
Louisiana	0.65	0.85	0.87	1.14
Maine	0.45	0.02	0.30	0.35
Maryland	1.15	2.70	1.61	1.37
Massachusetts	0.86	3.33	2.31	4.32
Michigan	1.02	1.37	1.34	2.02
Minnesota	1.10	1.26	0.82	0.12
Mississippi	0.03	0.52	0.11	-
Missouri	0.92	0.67	0.76	0.71
Montana	0.02	0.01	0.11	0.14
Nebraska	0.13	0.53	0.46	0.64
Nevada	0.63	1.43	0.95	1.05
New Hampshire	0.45	-	0.30	0.27
New Jersey	6.21	4.67	5.18	3.13
New Mexico	0.08	0.19	0.21	0.27
New York	9.26	14.66	12.22	16.26
North Carolina	0.40	1.48	1.10	2.06
North Dakota	0.25	0.20	0.21	0.09
Northern Mariana Islands	0.21	-	0.21	-
Ohio	5.19	2.59	4.01	3.45
Oklahoma	0.88	0.26	0.69	0.66
Oregon	0.24	1.07	0.81	1.58
Pennsylvania	3.59	4.70	4.06	4.20
Puerto Rico		4.70	2.06	4.20
	4.23			
Rhode Island	0.41	0.25	0.30	0.13
South Carolina	0.56	0.73	0.71	0.67
South Dakota	0.05	0.11	0.04	-
Tennessee	1.12	1.06	1.04	0.98
Texas	4.56	8.92	7.08	10.14
U.S. Virgin Islands	1.17	_ <u>-</u>	0.64	
Utah	0.23	0.36	0.36	0.50
Vermont	0.08	0.11	0.10	0.16
Virginia	1.68	1.91	1.45	0.77
Washington	1.14	3.57	1.95	2.24
West Virginia	0.22	0.24	0.39	0.78
Wisconsin	3.32	1.55	2.30	1.21
Wyoming	-	0.04	0.05	0.14
Other U.S. Territories	-	-	-	-
Alternative Minimum Tax %	13.03 %	0.02 %	21.48 %	- %

### SECTION 1 - MUNICIPAL INCOME ETFs STATE BY STATE INFORMATION

The percentages of income earned by each of the VanEck Vectors Municipal Income ETFs from each state or U.S. Territory are listed in the table below. To determine your share of the Fund's income from a particular state or territory, multiply these percentages by the Tax-Exempt Income in Box 11 of your Form 1099-DIV. If you did not receive a Form 1099-DIV, multiply these percentages by the amount of tax-exempt interest you received for the calendar year. Additionally, the percentage of tax-exempt interest subject to the alternative minimum tax is also shown below.

	VanEck Vectors® Short High Yield Muni ETF SHYD	VanEck Vectors® Short Muni ETF <b>SMB</b>	VanEck Vectors® CEF Municipal Income ETF XMPT
Alabama	1.03 %	3.89 %	1.25 %
Alaska	-	0.44	0.26
American Somoa	0.47	- -	-
Arizona	1.73	1.17	2.00
Arkansas	-	-	0.18
California	5.86	11.74	8.78
Colorado	2.95	0.55	5.00
Connecticut	1.08	4.32	0.91
Delaware	- -	0.04	0.25
District of Columbia	0.51	0.97	1.55
Florida	10.60	3.82	5.83
Georgia	1.74	2.78	1.76
Guam	0.81	-	0.21
Hawaii	0.04	0.80	0.57
Idaho	-	0.06	0.26
Illinois	- 17.19	5.95	11.99
Indiana	0.12		1.54
lowa		0.68	
	1.43	0.29	1.16
Kansas	0.68	0.35	0.37
Kentucky	0.62	1.82	1.07
Louisiana	1.27	0.62	1.39
Maine	-	-	0.29
Maryland	1.70	3.11	0.78
Massachusetts	0.94	1.67	2.07
Michigan	0.71	0.90	2.63
Minnesota	0.52	1.35	0.65
Mississippi	-	0.09	0.36
Missouri	0.74	-	1.06
Montana	0.13	1.18	0.10
Nebraska	0.04	2.87	0.50
Nevada	1.20	1.13	0.77
New Hampshire	0.43	-	0.16
New Jersey	10.13	2.61	5.21
New Mexico	0.04	1.40	0.26
New York	7.05	13.59	7.55
North Carolina	0.29	1.39	1.03
North Dakota	0.65	-	0.43
Northern Mariana Islands	0.30	-	-
Ohio	3.46	2.61	3.96
Oklahoma	0.69	0.68	0.56
Oregon	0.92	0.30	0.43
Pennsylvania	4.53	4.49	4.10
Puerto Rico	3.56	-	2.44
Rhode Island	0.08	0.85	0.60
South Carolina	0.58	2.48	1.96
South Dakota	-	<u>-</u>	0.19
Tennessee	0.19	1.93	0.66
Texas	5.42	7.15	8.82
U.S. Virgin Islands	1.99	_	0.18
Utah	-	1.19	0.46
Vermont	0.03	-	0.07
Virginia	1.13	2.30	1.14
Washington	1.45	2.48	1.97
West Virginia	0.27	0.30	0.38
Wisconsin	2.70	1.66	1.83
Wyoming	-	-	0.07
Other U.S. Territories	- -	- -	0.01 -
Alternative Minimum Tax %	20.09 %	- %	9.98 %

### SECTION 2 - EQUITY ETFs - QUALIFIED DIVIDEND INCOME FOR INDIVIDUALS

All or a portion of a shareholder's ordinary income dividend may be taxed at a reduced capital gains rate rather than the higher marginal tax rates applicable to ordinary income. The amount of a dividend subject to this lower rate is known as Qualified Dividend Income or QDI and is reported in Box 1b of the Form 1099-DIV.

The list below provides a summary of the per share QDI amounts for calendar year 2020 for each of the VanEck ETFs that distributed QDI during 2020. This data is being provided for informational purposes only. If a fund paid more than one distribution during the year, the amount reported in Box 1b of a shareholder's Form 1099-DIV was based on the QDI percentage specific to each distribution. Shareholders who received Form 1099-DIV should use the amounts reported to them on Form 1099-DIV when preparing their tax return.

To treat a dividend as qualifying for lower rates, shareholders must have held shares on which the dividend was paid for at least 61 days during the 121-day period beginning 60 days before the ex-dividend date of the distribution.

This information does not apply to shareholders that are corporations for U.S. tax purposes. Corporate shareholders should use the information regarding the Dividends Received Deduction.

Fund Name	Ticker Symbol	Payable Date	ı	Income Dividends			nort-term pital Gain	Foreign Tax Paid		Total Ordinary Income Dividends orm 1099- DIV Box 1a		Total Qualified Dividends Box 1b	Qualified Dividend Income %
VanEck Vectors® Africa Index ETF	AFK	12/28/2020	¢	0.796000		\$		\$ 0.046864	ď	0.842864	ď	0.268207	31.82%
Vaneck Vectors® Africa Index ETF	AFK	12/28/2020	Ф	0.796000		Ф	-	\$ 0.046864	Þ	0.842864	ф	0.208207	31.82%
VanEck Vectors® Biotech ETF	BBH	12/28/2020		0.607900			-	-		0.607900		0.607900	100.00%
VanEck Vectors® BDC Income ETF	BIZD	04/07/2020	\$	0.356200	)	\$	-	\$ -	\$	0.356200	\$	0.002818	0.79%
VanEck Vectors® BDC Income ETF	BIZD	07/08/2020		0.384700	)		-	-		0.384700		0.005508	1.43%
VanEck Vectors® BDC Income ETF	BIZD	10/07/2020		0.360300			-	-		0.360300		0.003267	0.91%
VanEck Vectors® BDC Income ETF	BIZD	01/05/2021	_	0.324900	)		-	-		0.324900		0.002946	0.91%
VanEck Vectors® BDC Income ETF Total			\$	1.426100	)	\$	-	\$ -	\$	1.426100	\$	0.014539	1.02%
VanEck Vectors® Gaming ETF	BJK	12/28/2020		0.222200		\$	-	\$ 0.009154	\$	0.231354	\$	0.133461	57.69%
VanEck Vectors® Brazil Small-Cap ETF	BRF	12/28/2020		0.352900			-	0.031211		0.384111		0.013714	3.57%
VanEck Vectors® ChinaAMC SME-ChiNext ETF	CNXT	12/28/2020		0.003800			-	-		0.003800		0.003800	100.00%
VanEck Vectors® Oil Refiners ETF	CRAK	12/28/2020		0.643600	(c)		-	0.064871		0.708471		0.708471	100.00%
VanEck Vectors® Morningstar Durable Dividend ETF	DURA	04/07/2020	\$	0.200400		\$	_	\$ -	\$	0.200400	\$	0.200400	100.00%
VanEck Vectors® Morningstar Durable Dividend ETF	DURA	07/08/2020	Ψ.	0.307500		Ψ.	-	-	Ψ.	0.307500	Ψ.	0.307500	100.00%
VanEck Vectors® Morningstar Durable Dividend ETF	DURA	10/07/2020		0.240000			-	-		0.240000		0.240000	100.00%
VanEck Vectors® Morningstar Durable Dividend ETF	DURA	01/05/2021		0.252200			-	-		0.252200		0.252200	100.00%
VanEck Vectors® Morningstar Durable Dividend ETF - 1	otal		\$	1.000100		\$	-	\$ -	\$	1.000100	\$	1.000100	100.00%
VanEck Vectors® Egypt Index ETF	EGPT	12/28/2020	\$	0.625000		\$	-	\$ 0.084797	\$	0.709797	\$	0.691430	97.41%
VanEck Vectors® Energy Income ETF	EINC	11/13/2020	\$	0.197130	(c)		-	-		0.197130		0.197130	100.00%
VanEck Vectors® Video Gaming and eSports ETF	ESPO	12/28/2020		0.084900			-	0.011393		0.096293		0.069381	72.05%
VanEck Vectors® Environmental Services ETF	EVX	12/28/2020		0.390600			-	-		0.390600		0.390600	100.00%
VanEck Vectors® Unconventional Oil & Gas ETF	FRAK	12/28/2020		1.206900			-	-		1.206900		1.206900	100.00%
VanEck Vectors® Gold Miners ETF	GDX	12/28/2020		0.189900			-	0.033754		0.223654		0.223654	100.00%
VanEck Vectors® Junior Gold Miners ETF	GDXJ	12/28/2020		0.855400			-	0.033378		0.888778		0.299515	33.70%
VanEck Vectors® China Growth Leaders ETF (e)	GLCN	12/28/2020		0.068200			1.243200	0.055624		1.367024		0.530205	38.79%
VanEck Vectors® India Growth Leaders ETF (f)	GLIN	12/28/2020		0.078300			-	-		0.078300		0.078300	100.00%
VanEck Vectors® Morningstar Global Wide Moat ETF	GOAT	12/28/2020		0.428600			0.279800	-		0.708400		0.708400	100.00%
VanEck Vectors® Natural Resources ETF	HAP	12/28/2020		0.944400			-	0.047881		0.992281		0.967467	97.50%
VanEck Vectors® Indonesia Index ETF	IDX	12/28/2020		0.342900			-	0.082761		0.425661		0.425661	100.00%
VanEck Vectors® Israel ETF	ISRA	12/28/2020		0.076300			-	-		0.076300		0.001884	2.47%
VanEck Vectors® Coal ETF (d)	KOL	12/16/2020		3.041489	(c)		-	-		3.041489		3.041489	100.00%
VanEck Vectors® Long/Flat Trend ETF (g)	LFEQ	01/05/2021		0.714300			-	-		0.714300		0.714300	100.00%
VanEck Vectors® Morningstar Wide Moat ETF	MOAT	12/28/2020		0.902100			-	-		0.902100		0.902100	100.00%
VanEck Vectors® Agribusiness ETF	MOO	12/28/2020		0.856400			-	-		0.856400		0.856400	100.00%

<sup>(</sup>c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 14 and 15 for information regarding the return of capital distributions.

<sup>(</sup>d) On December 22, 2020, VanEck Vectors Coal ETF redeemed all of its outstanding shareholders pursuant to a plan of liquidation.

<sup>(</sup>e) Effective May 1, 2020, VanEck Vectors® ChinaAMC CSI 300 ETF was renamed to VanEck Vectors® China Growth Leaders ETF

<sup>(</sup>f) Effective May 1, 2020, VanEck Vectors® India was renamed to VanEck Vectors® India Growth Leaders ETF

<sup>(</sup>g) Effective March 2, 2020, VanEck Vectors® NDR CMG Long/Flat Allocation ETF was renamed to VanEck Vectors® Long/Flat Trend ETF

## SECTION 2 - EQUITY ETFs - QUALIFIED DIVIDEND INCOME FOR INDIVIDUALS

All or a portion of a shareholder's ordinary income dividend may be taxed at a reduced capital gains rate rather than the higher marginal tax rates applicable to ordinary income. The amount of a dividend subject to this lower rate is known as Qualified Dividend Income or QDI and is reported in Box 1b of the Form 1099-DIV.

The list below provides a summary of the per share QDI amounts for calendar year 2020 for each of the VanEck ETFs that distributed QDI during 2020. This data is being provided for informational purposes only. If a fund paid more than one distribution during the year, the amount reported in Box 1b of a shareholder's Form 1099-DIV was based on the QDI percentage specific to each distribution. Shareholders who received Form 1099-DIV should use the amounts reported to them on Form 1099-DIV when preparing their tax return.

To treat a dividend as qualifying for lower rates, shareholders must have held shares on which the dividend was paid for at least 61 days during the 121-day period beginning 60 days before the ex-dividend date of the distribution.

This information does not apply to shareholders that are corporations for U.S. tax purposes. Corporate shareholders should use the information regarding the Dividends Received Deduction.

Fund Name	Ticker Symbol	Payable Date		Income Dividends		Short-term Capital Gain	Foreiç Tax Paid		D For	Total Ordinary Income Dividends m 1099-DIV Box 1a		Total Qualified Dividends Box 1b	Qualified Dividend Income %
VanEck Vectors® Mortgage REIT Income ETF	MORT	04/07/2020	\$	0.255940	(c)			_	\$	0.255940	Ф	0.012351	4.82%
VanEck Vectors® Mortgage REIT Income ETF	MORT	07/08/2020	φ	0.233940	(c)	-		-	Φ	0.255940	φ	0.008204	4.82%
VanEck Vectors® Mortgage REIT Income ETF	MORT	10/07/2020		0.170212	(c)	-				0.170212		0.009233	4.82%
VanEck Vectors® Mortgage REIT Income ETF	MORT	01/05/2021		0.191300	. ,	-		-		0.191300		0.009233	4.82%
VanEck Vectors® Mortgage REIT Income ETF Total	WORT	01/00/2021	\$	0.818542		-		-	\$	0.818542	\$	0.039468	4.82%
V 51V 1 0M : 1 1 5 5 1M 15T5	MOTI	10/00/0000	•	0.700000		•	A 0 070		•	0.700550	•	0.010000	70.000/
VanEck Vectors® Morningstar International Moat ETF	MOTI	12/28/2020	\$	0.720000		\$ -	\$ 0.070	1550	\$	0.790550	\$	0.618982	78.30%
VanEck Vectors® Uranium+Nuclear Energy ETF	NLR	12/28/2020		1.096400		-		-		1.096400		1.096390	100.00%
VanEck Vectors® Oil Services ETF	OIH	12/28/2020		1.891100		-		-		1.891100		1.184102	62.61%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	02/07/2020	\$	0.049800		\$ -	\$	_	\$	0.049800	\$	0.004913	9.87%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	03/06/2020	Ψ	0.049000		Ψ - -	Ψ	- 1	Ψ	0.049000	Ψ	0.004913	9.87%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	04/07/2020		0.085100						0.085100		0.008395	9.87%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	04/30/2020		0.069200		_		-		0.069200		0.006827	9.87%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	06/05/2020		0.088100		_				0.088100		0.015671	17.79%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	07/08/2020		0.095200		_		-		0.095200		0.016934	17.79%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	08/07/2020		0.077500		-		-		0.077500		0.013785	17.79%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	09/08/2020		0.109100		_		-		0.109100		0.019406	17.79%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	10/07/2020		0.088300		-		-		0.088300		0.015706	17.79%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	11/06/2020		0.064800		-		-		0.064800		0.011526	17.79%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	12/07/2020		0.114800		-		-		0.114800		0.020420	17.79%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	01/05/2021		0.127100		-		-		0.127100		0.022608	17.79%
VanEck Vectors® Preferred Securities ex Financials ETF Tot	al		\$	1.067100		\$ -	\$	-	\$	1.067100	\$	0.165869	15.54%
VanEck Vectors® Pharmaceutical ETF	PPH	04/07/2020	\$	0.337400		\$ -	\$		\$	0.337400	\$	0.337400	100.00%
VanEck Vectors® Pharmaceutical ETF	PPH	07/08/2020	Ψ.	0.252300		-	Ψ		Ť	0.252300	_	0.252300	100.00%
VanEck Vectors® Pharmaceutical ETF	PPH	10/07/2020		0.249300		-		-		0.249300		0.249300	100.00%
VanEck Vectors® Pharmaceutical ETF	PPH	01/05/2021		0.266200		-		-		0.266200		0.266200	100.00%
VanEck Vectors® Pharmaceutical ETF			\$	1.105200		\$ -	\$	-	\$	1.105200	\$	1.105200	100.00%
VanEck Vectors® Real Asset Allocation ETF	RAAX	01/05/2021	\$	1.392000		\$ -	\$	-	\$	1.392000	\$	0.074083	5.32%
VanEck Vectors® Rare Earth/Strategic Metals ETF	REMX	12/28/2020		0.534800		-	0.011	871		0.546671		0.223771	40.93%
VanEck Vectors® Russia ETF	RSX	12/28/2020		0.793764	(c)	-	0.087	724		0.881488		0.881488	100.00%
VanEck Vectors® Russia Small-Cap ETF	RSXJ	12/28/2020		1.584900		-	0.088	371		1.673271		0.832917	49.78%
VanEck Vectors® Retail ETF	RTH	12/28/2020		1.002700		-		-		1.002700		1.002700	100.00%
VanEck Vectors® Steel ETF	SLX	12/28/2020		0.773813	(c)	-	0.024	901		0.798714		0.797052	99.79%
VanEck Vectors® Semiconductor ETF	SMH	12/28/2020		1.502200		-		-		1.502200		1.378271	91.75%
VanEck Vectors® Low Carbon Energy ETF	SMOG	12/28/2020		0.091800		-		-		0.091800		0.091800	100.00%
VanEck Vectors® Vietnam ETF	VNM	12/28/2020		0.063017	(c)	-	0.009	390		0.072407		0.030265	41.80%

<sup>(</sup>c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 14 and 15 for information regarding the return of capital distributions.

### SECTION 2 - EQUITY ETFs - DIVIDENDS RECEIVED DEDUCTION FOR CORPORATIONS

The list below provides a summary of the percentage of total ordinary income qualifying for the Dividends Received Deduction or DRD for calendar year 2020 for each of the VanEck ETFs that had DRD during 2020. This data is being provided to corporate shareholders in order for them to compute their share of dividends qualifying for the DRD for corporations.

To treat a dividend as qualifying for the DRD, shareholders must have held shares on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

To determine your share of income eligible for the DRD, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Fund Name	Ticker Symbol	Payable Date	Income Dividends			hort-term apital Gain	Foreign Tax Paid	Total Ordinary Income Dividends	Percent of Total Ordinary Dividends Qualifying for the Dividends Received Deduction
VanEck Vectors® Biotech ETF	BBH	12/28/2020	\$ 0.607900		\$	-	\$ -	\$ 0.607900	100.00%
VanEck Vectors® Gaming ETF	BJK	12/28/2020	0.222200			-	0.009154	0.231354	11.69%
VanEck Vectors® Oil Refiners ETF	CRAK	12/28/2020	0.643600	(c	)	-	0.064871	0.708471	52.71%
VanEck Vectors® Morningstar Durable Dividend ETF VanEck Vectors® Morningstar Durable Dividend ETF - To	DURA DURA DURA DURA	04/07/2020 07/08/2020 10/07/2020 01/05/2021	\$ 0.200400 0.307500 0.240000 0.252200 1.000100		\$	- - - -	\$ - - -	\$ 0.200400 0.307500 0.240000 0.252200 1.000100	100.00% 100.00% 100.00% 100.00%
VanEck Vectors® Energy Income ETF	EINC	11/13/2020	0.197130	(c	)	-	-	0.197130	6.60%
VanEck Vectors® Video Gaming and eSports ETF	ESPO	12/28/2020	0.084900			-	0.011393	0.096293	8.43%
VanEck Vectors® Environmental Services ETF	EVX	12/28/2020	0.390600			-	-	0.390600	100.00%
VanEck Vectors® Unconventional Oil & Gas ETF	FRAK	12/28/2020	1.206900			-	-	1.206900	100.00%
VanEck Vectors® Gold Miners ETF	GDX	12/28/2020	0.189900			-	0.033754	0.223654	37.95%
VanEck Vectors® Junior Gold Miners ETF	GDXJ	12/28/2020	0.855400			-	0.033378	0.888778	0.38%
VanEck Vectors® Morningstar Global Wide Moat ETF	GOAT	12/28/2020	0.428600			0.279800	-	0.708400	58.84%
VanEck Vectors® Natural Resources ETF	HAP	12/28/2020	0.944400			-	0.047881	0.992281	44.37%
VanEck Vectors® Israel ETF	ISRA	12/28/2020	0.076300			-	-	0.076300	0.09%
VanEck Vectors® Coal ETF (d)	KOL	12/16/2020	3.041489	(c)		-	-	3.041489	2.33%
VanEck Vectors® Long/Flat Trend ETF (g)	LFEQ	01/05/2021	0.714300			-	-	0.714300	100.00%
VanEck Vectors® Morningstar Wide Moat ETF	MOAT	12/28/2020	0.902100			-	-	0.902100	100.00%
VanEck Vectors® Agribusiness ETF	MOO	12/28/2020	0.856400			-	-	0.856400	49.71%
VanEck Vectors® Morningstar International Moat ETF	MOTI	12/28/2020	0.720000			-	0.070550	0.790550	0.19%
VanEck Vectors® Uranium+Nuclear Energy ETF	NLR	12/28/2020	1.096400			-	-	1.096400	89.20%
VanEck Vectors® Oil Services ETF	OIH	12/28/2020	1.891100			-	-	1.891100	55.58%

<sup>(</sup>c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 14 and 15 for information regarding the return of capital distributions.

<sup>(</sup>d) On December 22, 2020, VanEck Vectors Coal ETF redeemed all of its outstanding shareholders pursuant to a plan of liquidation.

<sup>(</sup>g) Effective March 2, 2020, VanEck Vectors® NDR CMG Long/Flat Allocation ETF was renamed to VanEck Vectors® Long/Flat Trend ETF

### SECTION 2 - EQUITY ETFs - DIVIDENDS RECEIVED DEDUCTION FOR CORPORATIONS

The list below provides a summary of the percentage of total ordinary income qualifying for the Dividends Received Deduction or DRD for calendar year 2020 for each of the VanEck ETFs that had DRD during 2020. This data is being provided to corporate shareholders in order for them to compute their share of dividends qualifying for the DRD for corporations.

To treat a dividend as qualifying for the DRD, shareholders must have held shares on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

To determine your share of income eligible for the DRD, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Percent of

Fund Name	Ticker Symbol	Payable Date		Income ividends		Short-l Capital		Ta	eign ax aid	ı	Total Ordinary Income ividends	Total Ordinary Dividends Qualifying for the Dividends Received Deduction
V = 5 1 V + 1 = 8 B + 1 = 1 O = 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	DEVE	00/07/0000	•	0.040000						\$	0.040000	0.000/
VanEck Vectors® Preferred Securities ex Financials ETF VanEck Vectors® Preferred Securities ex Financials ETF	PFXF PFXF	02/07/2020 03/06/2020	\$	0.049800 0.098100			-		-	Ф	0.049800 0.098100	6.00% 6.00%
VanEck Vectors® Preferred Securities ex Financials ETF  VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	03/06/2020		0.098100					-		0.098100	6.00%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	04/07/2020		0.069200			-		-		0.069200	6.00%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	06/05/2020		0.088100							0.088100	14.94%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	07/08/2020		0.086100			-		-		0.086100	14.94%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	08/07/2020		0.093200			-				0.093200	14.94%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	09/08/2020		0.077300					-		0.109100	14.94%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	10/07/2020		0.088300							0.088300	14.94%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	11/06/2020		0.064800					_		0.064800	14.94%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	12/07/2020		0.114800			-		_		0.114800	14.94%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	01/05/2021		0.127100			-		-		0.127100	14.94%
VanEck Vectors® Preferred Securities ex Financials ETF To			\$	1.067100		\$		\$		\$	1.067100	12.41%
Valleck Vectors of Flerened Securities ex Finalicials ETF 10	ıaı		Ψ	1.007 100		Ψ	_	Ψ	-	Ψ	1.007 100	12.41/0
VanEck Vectors® Pharmaceutical ETF	PPH	04/07/2020	\$	0.337400		\$	-	\$	-	\$	0.337400	59.76%
VanEck Vectors® Pharmaceutical ETF	PPH	07/08/2020		0.252300			-		-		0.252300	59.76%
VanEck Vectors® Pharmaceutical ETF	PPH	10/07/2020		0.249300			-		-		0.249300	60.73%
VanEck Vectors® Pharmaceutical ETF	PPH	01/05/2021		0.266200			-		-		0.266200	76.28%
VanEck Vectors® Pharmaceutical ETF Total			\$	1.105200		\$	-	\$	-	\$	1.105200	68.75%
VanEck Vectors® Real Asset Allocation ETF	RAAX	01/05/2021	\$	1.392000		\$	-	\$	-	\$	1.392000	0.58%
VanEck Vectors® Retail ETF	RTH	12/28/2020		1.002700			-		-		1.002700	100.00%
VanEck Vectors® Steel ETF	SLX	12/28/2020		0.773813	(c)		-	0.0	24901		0.798714	31.24%
VanEck Vectors® Semiconductor ETF	SMH	12/28/2020		1.502200			-		-		1.502200	82.35%
VanEck Vectors® Low Carbon Energy ETF	SMOG	12/28/2020		0.091800			-		-		0.091800	97.77%

<sup>(</sup>c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 14 and 15 for information regarding the return of capital distributions.

## **SECTION 3 - LONG TERM CAPITAL GAINS**

The Funds listed below paid distributions during calendar year 2020 that were considered to be long-term capital gains.

Fund Name	Ticker Symbol	Payable Date	Сар	ng-Term ital Gains Per Share
VanEck Vectors® China Growth Leaders ETF	GLCN	12/28/2020	\$	4.719500
VanEck Vectors® Morningstar Global Wide Moat ETF	GOAT	12/28/2020		0.320400
, and the second				
VanEck Vectors® Intermediate Muni ETF	ITM	01/05/2021		0.071400
VanEck Vectors® Long Muni ETF	MLN	01/05/2021		0.041100
VALIECY VECTORS FOR INTERIOR LIFE	IVILIN	01/03/2021		0.041100

## SECTION 4 - INTEREST FROM FEDERAL OBLIGATIONS

Certain states may exempt the portion of dividends (reported in Box 1 on Form 1099-DIV) derived from assets backed by the full faith and credit of the U.S. Government.

The table below provides the percentages of those dividends available for this exclusion. Only those Funds that appear in this section have distributed income that qualifies for this exclusion.

Fund Name	Ticker Symbol	Payable Date	Total stribution er Share	Obligation Interest as a Percentage of the Total Distribution
VanEck Vectors® Real Asset Allocation ETF	RAAX	01/05/2021	\$ 1.392000	1.74%

## SECTION 5 - FOREIGN SOURCE INCOME AND FOREIGN TAX CREDITS

The percentage of income derived from foreign sources and foreign tax credits per share for certain VanEck Vectors ETFs are show in the table below.

The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. The Funds listed below have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information below is provided to assist you in computing your foreign tax credit.

Fund Name	Ticker Symbol	Payable Date	Income Dividends (Including Short-Term Capital Gains)		Foreign Tax Paid Form 1099-DIV Box 7	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Foreign Source Income as a % of Total Ordinary Income (1)	Foreign Source Qualified Dividends as a % of Total Ordinary Income (2)
VanEck Vectors® Africa Index ETF	AFK	12/28/2020	\$ 0.796000		\$ 0.046864	\$ 0.842864	54.24%	31.82%
VanEck Vectors® Gaming ETF	BJK	12/28/2020	0.222200		0.009154	0.231354	81.01%	57.69%
VanEck Vectors® Brazil Small-Cap ETF	BRF	12/28/2020	0.352900		0.031211	0.384111	99.54%	3.57%
VanEck Vectors® ChinaAMC SME-ChiNext ETF	CNXT	12/28/2020	0.003800		-	0.003800	100.00%	100.00%
VanEck Vectors® Oil Refiners ETF	CRAK	12/28/2020	0.643600	(c)	0.064871	0.708471	57.79%	57.79%
VanEck Vectors® Egypt Index ETF	EGPT	12/28/2020	0.625000		0.084797	0.709797	88.13%	88.13%
VanEck Vectors® Video Gaming and eSports ETF	ESPO	12/28/2020	0.084900		0.011393	0.096293	55.60%	55.60%
VanEck Vectors® Gold Miners ETF	GDX	12/28/2020	0.189900		0.033754	0.223654	75.08%	75.08%
VanEck Vectors® Junior Gold Miners ETF	GDXJ	12/28/2020	0.855400		0.033378	0.888778	32.82%	32.82%
VanEck Vectors® China Growth Leaders ETF	GLCN	12/28/2020	1.311400		0.055624	1.367024	39.13%	38.79%
VanEck Vectors® India Growth Leaders ETF	GLIN	12/28/2020	0.078300		-	0.078300	100.00%	100.00%
VanEck Vectors® Natural Resources ETF	HAP	12/28/2020	0.944400		0.047881	0.992281	59.17%	59.17%
VanEck Vectors® Indonesia Index ETF	IDX	12/28/2020	0.342900		0.082761	0.425661	100.00%	100.00%
VanEck Vectors® Israel ETF	ISRA	12/28/2020	0.076300		-	0.076300	17.08%	2.47%
VanEck Vectors® Morningstar International Moat ETF	MOTI	12/28/2020	0.720000		0.070550	0.790550	99.02%	78.30%
VanEck Vectors® Rare Earth/Strategic Metals ETF	REMX	12/28/2020	0.534800		0.011871	0.546671	29.61%	29.61%
VanEck Vectors® Russia ETF	RSX	12/28/2020	0.793764	(c)	0.087724	0.881488	81.74%	81.74%
VanEck Vectors® Russia Small-Cap ETF	RSXJ	12/28/2020	1.584900		0.088371	1.673271	53.25%	49.78%
VanEck Vectors® Steel ETF	SLX	12/28/2020	0.773813	(c)	0.024901	0.798714	62.93%	62.93%
VanEck Vectors® Vietnam ETF	VNM	12/28/2020	0.063017	(c)	0.009390	0.072407	100.00%	41.80%

<sup>(</sup>c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 14 and 15 for information regarding the return of capital distributions.

<sup>(1)</sup> To determine your portion of foreign source income, multiply the per share amount of the total ordinary dividends shown times the number of share held on record date times the percentage indicated.

<sup>(2)</sup> Represents the portion of your qualified dividends that was derived from foreign sources. As a result of the lower tax rates on qualified dividends, these amounts may be subject to certain adjustments before they are taken into account for purposes of computing your foreign tax credit. Please refer to the instructions for Form 1116 for additional information.

## SECTION 5 - FOREIGN SOURCE INCOME AND FOREIGN TAX CREDITS

The percentage of income derived from foreign sources and foreign tax credits per share for certain VanEck Vectors ETFs are show in the table below.

The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. The Funds listed below have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information below is provided to assist you in computing your foreign tax credit.

Fund Name	Ticker Symbol	Payable Date		ncome vidends		Foreign Tax Paid m 1099-DIV Box 7		Total Ordinary Income Dividends rm 1099-DIV Box 1a	Foreign Source Income as a % of Total Ordinary Income (1)	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	02/07/2020	\$	0.046355 (c)	\$		\$	0.046355	100.00%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	03/06/2020	φ	0.040333 (c) 0.042430 (c)	φ			0.042430	100.00%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	04/07/2020		0.042430 (c) 0.043410 (c)		-		0.043410	100.00%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	04/30/2020		0.043410 (c) 0.043545 (c)				0.043545	100.00%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	06/05/2020		0.049700		-		0.049700	61.05%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	07/08/2020		0.056600		-		0.056600	61.05%	
VanEck Vectors® ChinaAMC China Bond ETF  VanEck Vectors® ChinaAMC China Bond ETF	CBON			0.056600		-		0.056600	61.05%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	08/07/2020 09/08/2020		0.061200				0.056000	61.05%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON			0.044600		-		0.044600	61.05%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	10/07/2020								
VanEck Vectors® ChinaAMC China Bond ETF  VanEck Vectors® ChinaAMC China Bond ETF	CBON	11/06/2020 12/07/2020		0.041600 0.055900		-		0.041600	61.05% 61.05%	
VanEck Vectors® ChinaAMC China Bond ETF	CBON	01/05/2021		0.056100		0.000068		0.055900 0.056168		
Variety vectors ChinaAMC China Bond ETF	CBON	01/05/2021		0.036100		0.000008		0.030100	61.05%	
VanEck Vectors® ChinaAMC China Bond ETF - Total			\$	0.597440	\$	0.000068	\$	0.597508	72.50%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	02/07/2020	\$	0.047114 (c)	\$	0.003136	\$	0.050250	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	03/06/2020		0.044102 (c)		0.002936		0.047038	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	04/07/2020		0.045662 (c)		0.003039		0.048701	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	04/30/2020		0.036465 (c)		0.002427		0.038892	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	06/05/2020		0.069547 (c)		0.000633		0.070180	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	07/08/2020		0.058894 (c)		0.000536		0.059430	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	08/07/2020		0.067035 (c)		0.000610		0.067645	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	09/08/2020		0.063744 (c)		0.000580		0.064324	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	10/07/2020		0.065216 (c)		0.000593		0.065809	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	11/06/2020		0.061925 (c)		0.000563		0.062488	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	12/07/2020		0.062964 (c)		0.000573		0.063537	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	01/05/2021		0.068074 (c)		0.000619		0.068693	100.00%	
VanEck Vectors® Emerging Markets Aggregate Bond ETF - Total			\$	0.690742	\$	0.016245	\$	0.706987	100.00%	
V 51V / 01B W 5W 10 B 1	51# O	00/07/0005	•		•	0.005777	•	0.005765	100.000	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	02/07/2020	\$	- (c)	\$	0.005799	\$	0.005799	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	03/06/2020		- (c)		0.005084		0.005084	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	04/07/2020		- (c)		0.004949		0.004949	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	04/30/2020		- (c)		0.004266		0.004266	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	06/05/2020		0.000639 (c)		0.001955		0.002594	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	07/08/2020		0.000710 (c)		0.002168		0.002878	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	08/07/2020		0.000738 (c)		0.002255		0.002993	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	09/08/2020		0.000766 (c)		0.001833		0.002432	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	10/07/2020		0.000599 (c)		0.001633		0.002432	100.00%	
· ·	EMLC			. ,						
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF		11/06/2020		0.000631 (c)		0.001930		0.002561	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	12/07/2020		0.000584 (c)		0.001786		0.002370	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	01/05/2021		0.000622 (c)		0.001902		0.002524	100.00%	
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF Total			\$	0.005052	\$	0.035543	\$	0.040595	100.00%	

<sup>(</sup>c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 14 and 15 for information regarding the return of capital distributions.

<sup>(1)</sup> To determine your portion of foreign source income, multiply the per share amount of the total ordinary dividends times the number of share held on record date times the percentage indicated.

## SECTION 5 - FOREIGN SOURCE INCOME AND FOREIGN TAX CREDITS

The percentage of income derived from foreign sources and foreign tax credits per share for certain VanEck Vectors ETFs are show in the table below.

The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. The Funds listed below have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information below is provided to assist you in computing your foreign tax credit.

Fund Name	Ticker Symbol	Payable Date	I	Income Dividends		Foreign Tax Paid Form 1099-DIV Box 7	F	Total Ordinary Income Dividends orm 1099-DIV Box 1a	Foreign Source Income as a % of Total Ordinary Income (1)
VanEck Vectors® Green Bond ETF	GRNB	02/07/2020	\$	0.030522	(c)	\$ -	\$	0.030522	97.78%
VanEck Vectors® Green Bond ETF	GRNB	03/06/2020	φ	0.030322	(c)	· -	φ	0.030322	97.78%
VanEck Vectors® Green Bond ETF	GRNB	04/07/2020		0.027910	(c)			0.027910	97.78%
VanEck Vectors® Green Bond ETF	GRNB	04/30/2020		0.031002	(c)	-		0.031002	97.78%
VanEck Vectors® Green Bond ETF	GRNB	06/05/2020		0.058500	(0)	-		0.058500	64.22%
VanEck Vectors® Green Bond ETF	GRNB	07/08/2020		0.056500		-		0.056500	64.22%
VanEck Vectors® Green Bond ETF	GRNB	08/07/2020		0.052100		-		0.052100	64.22%
VanEck Vectors® Green Bond ETF	GRNB	09/08/2020		0.050300		-		0.050300	64.22%
VanEck Vectors® Green Bond ETF	GRNB	10/07/2020		0.045800		-		0.045800	64.22%
VanEck Vectors® Green Bond ETF	GRNB	11/06/2020		0.052200		-		0.052200	64.22%
VanEck Vectors® Green Bond ETF	GRNB	12/07/2020		0.041900		-		0.041900	64.22%
VanEck Vectors® Green Bond ETF	GRNB	01/05/2021		0.045500		0.000024		0.045524	64.22%
VanEck Vectors® Green Bond ETF - Total			\$	0.524343		\$ 0.000024		0.524367	72.00%
Valleck Vectors Green Bolld ETT - Total			•	0.024040		0.00002-	•	0.024007	72.0070
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	02/07/2020	\$	0.080225		\$ -	\$	0.080225	97.80%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	03/06/2020		0.075681		-		0.075681	97.80%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	04/07/2020		0.080303		-		0.080303	97.80%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	05/07/2020		0.087119		-		0.087119	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	06/05/2020		0.102776		-		0.102776	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	07/08/2020		0.084824		-		0.084824	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	08/07/2020		0.098597		-		0.098597	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	09/08/2020		0.089288		-		0.089288	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	10/07/2020		0.091473		-		0.091473	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	11/06/2020		0.096507		-		0.096507	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	12/07/2020		0.096887		-		0.096887	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	01/05/2021		0.093846		0.000085		0.093931	96.64%
VanEck Vectors® Emerging Markets High Yield Bond ETF - Total			\$	1.077526		\$ 0.000085	\$	1.077611	96.89%
VanEck Vectors® International High Yield Bond ETF	IHY	02/07/2020	\$	0.080225	(c)	\$ -	\$	0.080225	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	03/06/2020		0.075681	(c)	-		0.075681	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	04/07/2020		0.080303	(c)	-		0.080303	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	04/30/2020		0.087119	(c)	-		0.087119	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	06/05/2020		0.102776	(c)	_		0.102776	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	07/08/2020		0.084824	(c)			0.084824	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	08/07/2020		0.098597	(c)	_		0.098597	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	09/08/2020		0.089288	(c)	_		0.089288	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	10/07/2020		0.003200	(c)			0.091473	100.00%
ů –	IHY	11/06/2020		0.091473	٠,	-		0.091473	
VanEck Vectors® International High Yield Bond ETF					(c)				100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	12/07/2020		0.096887	(c)	-		0.096887	100.00%
VanEck Vectors® International High Yield Bond ETF	IHY	01/05/2021		0.093846	(c)	0.000026		0.093872	100.00%
VanEck Vectors® International High Yield Bond ETF - Total			\$	1.077526		\$ 0.000026	\$	1.077552	100.00%

<sup>(</sup>c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 14 and 15 for information regarding the return of capital distributions.

<sup>(1)</sup> To determine your portion of foreign source income, multiply the per share amount of the total ordinary dividends times the number of share held on record date times the percentage indicated.

## SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2020 that were considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. A return of capital is not considered taxable income to shareholders. Pursuant to IRC Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduces the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to Internal Revenue Code Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective record dates.

Fund Name	Ticker Symbol	Payable Date	Income Dividends	Foreign Tax Paid Form 1099- DIV Box 7	Total Ordinary Income Dividends Form 1099- DIV Box 1a	Ordinary Income as a % of Total Distribution Including Foreign Tax Credit	Return of Capital Non Dividend) Distribution	Return of Capital as a % of Total Distribution Including Foreign Tax Credit	Total Distribution Per Share Including Foreign Tax Credit
VanEck Vectors® ChinaAMC China Bond ETF	CBON	02/07/2020	\$ 0.046355	\$ -	\$ 0.046355	65.38%	0.024545	34.62%	0.070900
VanEck Vectors® ChinaAMC China Bond ETF	CBON	03/06/2020	0.042430	Ψ -	0.042430	65.38%	0.024343	34.62%	0.064900
VanEck Vectors® ChinaAMC China Bond ETF	CBON	04/07/2020	0.042430	-	0.042430	65.38%	0.022470	34.62%	0.066400
VanEck Vectors® ChinaAMC China Bond ETF	CBON	04/07/2020	0.043410	-	0.043410	65.38%	0.022990	34.62%	0.066600
VanEck Vectors® ChinaAMC China Bond ETF	CBON	06/05/2020	0.043343	-	0.043343	100.00%	0.023033	34.02%	0.049700
VanEck Vectors® ChinaAMC China Bond ETF	CBON	07/08/2020	0.049700	-	0.049700	100.00%	-	-	0.056600
VanEck Vectors® ChinaAMC China Bond ETF	CBON	08/07/2020	0.050000	-	0.061200	100.00%	-	-	0.061200
VanEck Vectors® ChinaAMC China Bond ETF	CBON	09/08/2020	0.051200	-	0.056000	100.00%	-	-	0.056000
VanEck Vectors® ChinaAMC China Bond ETF	CBON	10/07/2020	0.030000	-	0.036000	100.00%	-	-	0.044600
VanEck Vectors® ChinaAMC China Bond ETF	CBON	11/06/2020	0.044600	-	0.044600	100.00%	-	-	0.041600
VanEck Vectors® ChinaAMC China Bond ETF	CBON	12/07/2020	0.055900		0.041000	100.00%	-	-	0.055900
				- 000069			-		
VanEck Vectors® ChinaAMC China Bond ETF	CBON	01/05/2021	0.056100	0.000068		100.00%	-	-	0.056168
VanEck Vectors® ChinaAMC China Bond ETF Total			\$ 0.597440	\$ 0.000068	\$ 0.597508	86.52%	0.093060	13.48%	0.690568
VanEck Vectors® Oil Refiners ETF	CRAK	12/28/2020	\$ 0.643600	\$ 0.064871	\$ 0.708471	97.74%	0.016400	2.26%	0.724871
VanEck Vectors® Energy Income ETF	EINC	02/14/2020	\$ -	\$ -	\$ -	0.00%	0.284500	100.00%	0.284500
VanEck Vectors® Energy Income ETF	EINC	05/15/2020	-	-	-	0.00%	0.574500	100.00%	0.574500
VanEck Vectors® Energy Income ETF	EINC	08/14/2020	-	-	-	0.00%	0.660100	100.00%	0.660100
VanEck Vectors® Energy Income ETF	EINC	11/13/2020	0.197130	-	0.197130	30.00%	0.459970	70.00%	0.657100
VanEck Vectors® Energy Income ETF Total			\$ 0.197130	\$ -	\$ 0.197130	9.06%	1.979070	90.94%	2.176200
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	02/07/2020	\$ 0.047114	\$ 0.003136	\$ 0.050250	55.38%	0.040486	44.62%	0.090736
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	03/06/2020	0.044102	0.002936	0.047038	55.38%	0.037898	44.62%	0.084936
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	04/07/2020	0.045662	0.003039	0.048701	55.38%	0.039238	44.62%	0.087939
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	04/30/2020	0.036465	0.002427	0.038892	55.38%	0.031335	44.62%	0.070227
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	06/05/2020	0.069547	0.000633	0.070180	86.71%	0.010753	13.29%	0.080933
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	07/08/2020	0.058894	0.000536	0.059430	86.71%	0.009106	13.29%	0.068536
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	08/07/2020	0.067035	0.000610	0.067645	86.71%	0.010365	13.29%	0.078010
VanEck Vectors® Emerging Markets Aggregate Bond ETF	<b>EMAG</b>	09/08/2020	0.063744	0.000580	0.064324	86.71%	0.009856	13.29%	0.074180
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	10/07/2020	0.065216	0.000593	0.065809	86.71%	0.010084	13.29%	0.075893
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	11/06/2020	0.061925	0.000563	0.062488	86.71%	0.009575	13.29%	0.072063
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	12/07/2020	0.062964	0.000573	0.063537	86.71%	0.009736	13.29%	0.073273
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	01/05/2021	0.068074	0.000619	0.068693	86.71%	0.010526	13.29%	0.079219
VanEck Vectors® Emerging Markets Aggregate Bond ETF To	tal		\$ 0.690742	\$ 0.016245	\$ 0.706987	75.54%	0.228958	24.46%	0.935945
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	02/07/2020	\$ -	\$ 0.005799	\$ 0.005799	3.35%	0.167200	96.65%	0.172999
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	03/06/2020	-	0.005084	0.005084	3.35%	0.146600	96.65%	0.151684
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	04/07/2020	_	0.004949	0.004949	3.35%	0.142700	96.65%	0.147649
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	04/30/2020	_	0.004266	0.004266	3.35%	0.123000	96.65%	0.127266
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	06/05/2020	0.000639	0.001955	0.002594	1.92%	0.132161	98.07%	0.134755
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	07/08/2020	0.000710	0.002168	0.002878	1.93%	0.146590	98.07%	0.149468
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	08/07/2020	0.000718	0.002155	0.002993	1.93%	0.152462	98.07%	0.155455
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	09/08/2020	0.000599	0.001833	0.002432	1.93%	0.123901	98.07%	0.126333
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	10/07/2020	0.000529	0.001616	0.002145	1.93%	0.109271	98.07%	0.111416
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	11/06/2020	0.000631	0.001930	0.002561	1.93%	0.130469	98.07%	0.133030
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	12/07/2020	0.000584	0.001786	0.002370	1.93%	0.120716	98.07%	0.123086
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	01/05/2021	0.000622	0.001700	0.002524	1.93%	0.128578	98.07%	0.131102
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF			\$ 0.005052		\$ 0.040595	2.44%		97.56%	

## SECTION 6 - RETURN OF CAPITAL DISTRIBUTIONS

The Funds listed below paid distributions during calendar year 2020 that were considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. A return of capital is not considered taxable income to shareholders. Pursuant to IRC Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduces the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to Internal Revenue Code Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective record dates.

Fund Name	Ticker Symbol	Payable Date		ncome vidends	Forr	oreign Tax Paid m 1099- DIV Box 7	D Fo	Total Ordinary Income ividends orm 1099- DIV Box 1a	Ordinary Income as a % of Total Distribution Including Foreign Tax Credit	0	Return f Capital (Non lividend) stribution	Return of Capital as a % of Total Distribution Including Foreign Tax Credit	Dis Po In For	Total stribution er Share cluding reign Tax Credit
VanEck Vectors® Green Bond ETF	GRNB	02/07/2020	\$	0.030522	\$	_	\$	0.030522	54.41%	\$	0.025578	45.59%	\$	0.056100
VanEck Vectors® Green Bond ETF	GRNB	03/06/2020	Ψ	0.030322	Ψ		Ψ	0.030322	54.41%	Ψ	0.023370	45.59%	Ψ	0.051300
VanEck Vectors® Green Bond ETF	GRNB	04/07/2020		0.027910		-		0.027910	54.41%		0.025390	45.59%		0.051300
VanEck Vectors® Green Bond ETF	GRNB	04/30/2020		0.031002		-		0.031002	54.41%		0.026171	45.59%		0.057400
VanEck Vectors® Green Bond ETF	GRNB	06/05/2020		0.051229				0.051229	100.00%		0.020171	45.59%		0.057400
VanEck Vectors® Green Bond ETF	GRNB	07/08/2020		0.056500		-		0.056500	100.00%		-	-		0.056500
VanEck Vectors® Green Bond ETF	GRNB	08/07/2020		0.052100				0.050300	100.00%					0.052100
VanEck Vectors® Green Bond ETF	GRNB	09/08/2020		0.052100		-		0.052100	100.00%		-	-		0.052100
VanEck Vectors® Green Bond ETF	GRNB	10/07/2020		0.030300		-		0.030300	100.00%		-	-		0.030300
VanEck Vectors® Green Bond ETF	GRNB	11/06/2020		0.045800				0.045800	100.00%		-	-		0.045800
VanEck Vectors® Green Bond ETF	GRNB	12/07/2020		0.041900	,	-		0.041900	100.00%		-	-		0.041900
VanEck Vectors® Green Bond ETF	GRNB	01/05/2021		0.045500		0.000024		0.045524	100.00%		-	-		0.045524
VanEck Vectors® Green Bond ETF Total			\$	0.524343	\$ (	0.000024	\$	0.524367	83.73%	\$	0.101857	16.27%	\$	0.626224
VanEck Vectors® International High Yield Bond ETF	IHY	02/07/2020	Ф	0.080225	\$		\$	0.080225	78.34%	Ф	0.022175	21.66%	ď	0.102400
VanEck Vectors® International High Yield Bond ETF	IHY	03/06/2020	φ	0.060223	φ	-	φ	0.080223	78.34%	φ	0.022173	21.66%	φ	0.102400
VanEck Vectors® International High Yield Bond ETF	IHY	04/07/2020		0.080303				0.080303	78.34%		0.020919	21.66%		0.102500
VanEck Vectors® International High Yield Bond ETF	IHY	04/07/2020		0.080303		-		0.080303	78.34%		0.022197	21.66%		0.102300
VanEck Vectors® International High Yield Bond ETF	IHY	06/05/2020		0.102776		-		0.007119	94.99%		0.024061	5.01%		0.111200
S S S S S S S S S S S S S S S S S S S	IHY			0.102776					94.99%					
VanEck Vectors® International High Yield Bond ETF		07/08/2020				-		0.084824	94.99%		0.004476	5.01% 5.01%		0.089300
VanEck Vectors® International High Yield Bond ETF	IHY	08/07/2020		0.098597				0.098597			0.005203			0.103800
VanEck Vectors® International High Yield Bond ETF	IHY	09/08/2020		0.089288		-		0.089288	94.99%		0.004712	5.01%		0.094000
VanEck Vectors® International High Yield Bond ETF	IHY	10/07/2020		0.091473		-		0.091473	94.99%		0.004827	5.01%		0.096300
VanEck Vectors® International High Yield Bond ETF	IHY	11/06/2020		0.096507		-		0.096507	94.99%		0.005093	5.01%		0.101600
VanEck Vectors® International High Yield Bond ETF	IHY	12/07/2020		0.096887		-		0.096887	94.99%		0.005113	5.01%		0.102000
VanEck Vectors® International High Yield Bond ETF	IHY	01/05/2021		0.093846	(	0.000026		0.093872	94.99%		0.004954	5.01%		0.098826
VanEck Vectors® International High Yield Bond ETF	Total		\$	1.077526	\$ (	0.000026	\$	1.077552	89.30%	\$	0.129174	10.70%	\$	1.206726
VanEck Vectors® Coal ETF (d)	KOL	12/16/2020	\$	3.041489	\$	-	\$	3.041489	93.78%	\$	0.201711	6.22%	\$	3.243200
VanEck Vectors® Mortgage REIT Income ETF	MORT	04/07/2020	\$	0.255940	\$		\$	0.255940	69.55%	\$	0.112060	30.45%	\$	0.368000
VanEck Vectors® Mortgage REIT Income ETF	MORT	07/08/2020	Ť	0.170212	Ψ.	_	Ψ	0.170212	56.79%	Ψ.	0.129488	43.21%	Ť	0.299700
VanEck Vectors® Mortgage REIT Income ETF	MORT	10/07/2020		0.191566		-		0.191566	56.79%		0.145734	43.21%		0.337300
VanEck Vectors® Mortgage REIT Income ETF	MORT	01/05/2021		0.200824				0.200824	56.79%		0.152776	43.21%		0.353600
VanEck Vectors® Mortgage REIT Income ETF Total	MOITI	01/00/2021	\$	0.818542	\$		\$	0.818542	60.25%	\$	0.540058	39.75%	\$	1.358600
VanEck Vectors® Russia ETF	RSX	12/28/2020	\$	0.793764	\$ (	0.087724	\$	0.881488	99.43%	\$	0.005036	0.57%	\$	0.886524
VanEck Vectors® Steel ETF	SLX	12/28/2020	\$	0.773813	\$ (	0.024901	\$	0.798714	93.07%	\$	0.059487	6.93%	\$	0.858201
VanEck Vectors® Vietnam ETF	VNM	12/28/2020	\$	0.063017	\$ (	0.009390	\$	0.072407	91.20%	\$	0.006983	8.80%	\$	0.079390

<sup>(</sup>d) On December 22, 2020, VanEck Vectors Coal ETF redeemed all of its outstanding shareholders pursuant to a plan of liquidation.

### SECTION 7 - SECTION 199A QUALIFIED BUSINESS INCOME

The Funds listed below paid distributions during calendar year 2020, a portion of which was considered Qualifed Business Income (QBI) under Section 199A.

The Section 199A amount represents the percentage of each Fund's ordinary income distributions that is QBI for purposes of the Internal Revenue Code Section 199A deduction. Section 199A, enacted as part of the Tax Cuts and Jobs Act of 2017, allows a deduction of up to 20% on QBI for non-corporate taxpayers. Tax regulations issued January 18, 2020 enable a regulated investment company to flow-through QBI received from pass through entities such as real estate investment trusts, to its shareholders.

To treat a dividend as QBI, shareholders must have held shares of the Fund on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.

				Return			Section 199A QBI as a
	Ticker	Payable	Total Distribution	of Capital (Non Dividend)	•		% of Ordinary
Fund Name	Symbol	Date	Per Share	Distribution		Dividends	Income Dividends
VanEck Vectors® Mortgage REIT Income ETF	MORT	04/07/2020	\$ 0.368000	\$ 0.112060	\$	0.255940	
VanEck Vectors® Mortgage REIT Income ETF	MORT	07/08/2020	0.299700	0.129488		0.170212	68.13%
VanEck Vectors® Mortgage REIT Income ETF	MORT	10/07/2020	0.337300	0.145734		0.191566	68.13%
VanEck Vectors® Mortgage REIT Income ETF	MORT	01/05/2021	 0.353600	0.152776		0.200824	68.13%
VanEck Vectors® Mortgage REIT Income ETF Total			\$ 1.358600	\$ 0.540058	\$	0.818542	76.58%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	02/07/2020	\$ 0.049800	\$ -	\$	0.049800	5.27%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	03/06/2020	0.098100	-		0.098100	5.27%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	04/07/2020	0.085100	-		0.085100	5.27%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	04/30/2020	0.069200	-		0.069200	5.27%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	06/05/2020	0.088100	-		0.088100	10.64%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	07/08/2020	0.095200	-		0.095200	10.64%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	08/07/2020	0.077500	-		0.077500	10.64%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	09/08/2020	0.109100	-		0.109100	10.64%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	10/07/2020	0.088300	-		0.088300	10.64%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	11/06/2020	0.064800	-		0.064800	10.64%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	12/07/2020	0.114800	-		0.114800	10.64%
VanEck Vectors® Preferred Securities ex Financials ETF	PFXF	01/05/2021	0.127100	-		0.127100	10.64%
VanEck Vectors® Preferred Securities ex Financials ETF Total	al		\$ 1.067100	\$ -	\$	1.067100	9.12%

### SECTION 8 - INFORMATION FOR NON-U.S. SHAREHOLDERS

#### QUALIFIED INTEREST INCOME & QUALIFIED SHORT-TERM CAPITAL GAINS FOR NON-U.S. SHAREHOLDERS

The Funds listed below paid distributions during the calendar year 2020 that were considered to be Qualified Interest Income ("QII") and Qualified Short-Term Capital Gains ("QSTG"). These distributions may be exempt from United States withholding tax when distributed to non-U.S. shareholders with proper documentation.

Additionally, please see footnote (a) in Section 1 - Tax-Exempt vs. Taxable Income on pages 2 and 3 for the QII amounts for the VanEck Vectors Municipal Income ETFs.

Fund Name	Ticker Symbol	Payable Date		tal Income stribution		Qualified Interest Income (QII)	Qualified Interest Income (QII) as a % of the Income Distribution	Qualified Short-Term Capital Gains (QSTG)
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	02/07/2020	\$	0.113000	\$	0.084208	74.52%	-
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	03/06/2020	Ψ	0.112300	•	0.083686	74.52%	
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	04/07/2020		0.139100		0.103658	74.52%	_
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	05/07/2020		0.107700		0.080258	74.52%	_
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	06/05/2020		0.131800		0.110973	84.20%	
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	07/08/2020		0.131000		0.115774	84.57%	
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	08/07/2020		0.134900		0.113774	84.57%	-
0 0								-
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	09/08/2020		0.114200		0.096577	84.57%	-
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	10/07/2020		0.127400		0.107740	84.57%	-
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	11/06/2020		0.136300		0.115267	84.57%	-
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	12/07/2020		0.118500		0.100214	84.57%	-
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	01/05/2021		0.126700		0.107148	84.57%	-
VanEck Vectors® Fallen Angel High Yield Bond ETF Tot	al		\$	1.497900	\$	1.218825	81.37%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	02/07/2020	\$	0.052500	\$	0.032362	61.64%	6 -
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	03/06/2020	Ŧ	0.048500	•	0.029897	61.64%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	04/07/2020		0.051300		0.031623	61.64%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	05/07/2020		0.042000		0.025890	61.64%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	06/05/2020		0.035800		0.021270	59.41%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	07/08/2020		0.027400		0.016249	59.30%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	08/07/2020		0.024800		0.014707	59.30%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	09/08/2020		0.019800		0.011742	59.30%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	10/07/2020		0.018600		0.011030	59.30%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	11/06/2020		0.019800		0.011742	59.30%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	12/07/2020		0.017700		0.010497	59.30%	-
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	01/05/2021		0.017500		0.010378	59.30%	-
VanEck Vectors® Investment Grade Floating Rate ETF T	otal		\$	0.375700	\$	0.227387	60.52%	-
VanEck Vectors® China Growth Leaders ETF	GLCN	12/28/2020	\$	-	\$	-	- :	1.243200
VanEck Vectors® Morningstar Global Wide Moat ETF	GOAT	12/28/2020	\$	0.428600	\$	-	-	\$ 0.279800
VanEck Vectors® Green Bond ETF	GRNB	02/07/2020	\$	0.030522	(c) \$	0.017228	56.44%	0.013294
VanEck Vectors® Green Bond ETF	GRNB	03/06/2020		0.027910	(c)	0.015754	56.44%	0.012156
VanEck Vectors® Green Bond ETF	GRNB	04/07/2020		0.031882		0.017996	56.44%	0.013886
VanEck Vectors® Green Bond ETF	GRNB	04/30/2020		0.031229		0.017627	56.44%	0.013602
VanEck Vectors® Green Bond ETF	GRNB	06/05/2020		0.058500		0.021863	37.37%	-
VanEck Vectors® Green Bond ETF	GRNB	07/08/2020		0.056500		0.021115	37.37%	-
VanEck Vectors® Green Bond ETF	GRNB	08/07/2020		0.052100		0.019471	37.37%	-
VanEck Vectors® Green Bond ETF	GRNB	09/08/2020		0.050300		0.018798	37.37%	-
VanEck Vectors® Green Bond ETF	GRNB	10/07/2020		0.045800		0.017116	37.37%	-
VanEck Vectors® Green Bond ETF	GRNB	11/06/2020		0.052200		0.019508	37.37%	-
VanEck Vectors® Green Bond ETF	GRNB	12/07/2020		0.041900		0.015659	37.37%	-
VanEck Vectors® Green Bond ETF	GRNB	01/05/2021		0.045500		0.016995	37.35%	-
VanEck Vectors® Green Bond ETF Total			\$	0.524343	\$	0.219130	41.79%	0.052938
VanEck Vectors® Moody's Analytics BBB Corporate ETF	MBBB	01/05/2021	\$	0.047000	\$	0.032690	69.55%	\$ -
VanEck Vectors® Moody's Analytics IG Corporate ETF	MIG	01/05/2021	\$	0.044500	\$	0.027728	62.31%	\$ -

<sup>(</sup>c) Amounts have been adjusted for a return of capital paid by the Fund. See pages 14 and 15 for information regarding the return of capital distributions.

## SECTION 9 - SECTION 163(j) INTEREST RELATED DIVIDENDS

The Funds listed below paid distributions during the calendar year 2020 that were considered to be Section 163(j) Interest Dividends and are thus eligible to be treated as interest income for purposes of Section 163(j) and the regulations thereunder.

To treat a dividend as interest income, shareholders must have held shares on which the dividend was paid for at least 180 days during the 361-day period surrounding the ex-dividend date of the distribution.

To determine your share of interest dividends, multiply the total ordinary income amounts per share shown below times the number of shares you held on the record date of each distribution times the percentage indicated.

Fund Name	Ticker Symbol	Payable Date	Total Ordinary Income Distribution	Section 163(j)- Interest Dividends	Section 163(j)- Interest Dividends as a % of Taxable Income
VanEck Vectors® Fallen Angel High Yield Bond ETF	ANGL	Monthly	\$ 1.497900	\$ 1.49026	1 99.49%
VanEck Vectors® ChinaAMC China Bond ETF	CBON	Monthly	0.597440	0.43416	72.67%
VanEck Vectors® Emerging Markets Aggregate Bond ETF	EMAG	Monthly	0.690742	0.690258	3 99.93%
VanEck Vectors® J.P. Morgan EM Local Currency Bond ETF	EMLC	Monthly	0.005052	0.005052	2 100.00%
VanEck Vectors® Investment Grade Floating Rate ETF	FLTR	Monthly	0.375700	0.375136	99.85%
VanEck Vectors® Green Bond ETF	GRNB	Monthly	0.524343	0.48816	3 93.10%
VanEck Vectors® Emerging Markets High Yield Bond ETF	HYEM	Monthly	1.329200	1.32242	1 99.49%
VanEck Vectors® International High Yield Bond ETF	IHY	Monthly	1.077526	1.06955	2 99.26%
VanEck Vectors® Moody's Analytics BBB Corporate ETF	MBBB	01/05/2021	0.047000	0.047000	100.00%
VanEck Vectors® Moody's Analytics IG Corporate ETF	MIG	01/05/2021	0.044500	0.044500	100.00%