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

## Report of Organizational Actions Affecting Basis of Securities

is of Securities OMB No. 1545-0123

► See separate instructions.

Pa	rt Reporting	Issuer			
1	ssuer's name				2 Issuer's employer identification number (EIN)
VAN	ECK FUNDS - UNCON	ISTRAINED EMERG	ING MARKE	TS BOND FUND	45-4745419
	Name of contact for ad			ne No. of contact	5 Email address of contact
VanEck Shareholder Services				800-826-2333	info@VANECK.COM
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City			7 City, town, or post office, state, and ZIP code of contact		
					20400000
	THIRD AVENUE, 9TH	FLOOR	0 01		NEW YORK, NY 10017
8 1	Date of action		9 Clas	sification and description	
	STATEMENT 1			N STOCK	
10 (	CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account number(s)
S	SEE STATEMENT 1			SEE STATEMENT 1	
Pai					ee back of form for additional questions.
14	•		ipplicable, th	e date of the action or the da	ate against which shareholders' ownership is measured for
	the action ► SEE ST	FATEMENT 1			
-					
15	Describe the quantita share or as a percent	_			rity in the hands of a U.S. taxpayer as an adjustment per
					-
_					
_					
16	Describe the calculati		asis and the	data that supports the calcu	lation, such as the market values of securities and the
	valuation dates > SEI	ESTATEMENT			
_					
					**

Part		Organizational Action (continued)						
17 L	ist the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax t	reatment is based ▶	SEE STATEMENT 1			
-								
18 (	Can an	resulting loss be recognized? ► SEE S	FATEMENT 1					
\- <u>-</u>								
:								
-								
7								
8								
×								
==								
<b>19</b> P	rovide	any other information necessary to impler	nent the adjustment, such as the reportable	e tax year ▶ <u>SEE S</u>	TATEMENT 1			
					- i			
-								
					1			
9,	Unde	penalties of perjury, I declare that I have examine the penalties of perjury.	nined this return, including accompanying scheo	lules and statements,	and to the best of my knowledge and			
Cian	Dellei	pelief, 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 2/14/19						
11010	Signature ▶							
	Print	our name > JOHN CRIMMINS	I.D	Title ► CFO	T			
<b>Paid</b>		Print/Type preparer's name	Preparer's signature		Check if PTIN			
Prepa		Firm's name .		-	self-employed			
Use (	Only	Firm's name ► Firm's address ►			Firm's EIN ► Phone no.			
Send Fo	orm 89	1937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054						

## Information Furnished Pursuant to Internal Revenue Code Section 6045B Relating to Actions Affecting the Basis of Securities

Issuer's Name: VanEck Funds - Unconstrained Emerging Markets Bond Fund (the "Fund")

EIN: 45-4745419 CUSIP: See below

Classification: Various classes of common stock

The Fund has determined that all of the distributions listed below that were paid during the taxable year ended December 31, 2018, are classified as return of capital:

			Ex &	Total Distribution	Income	Return
		Dagard		Paid	Dividends Paid	
CUSIP	Class	Record Date	Payable Date	Paid Per Share	Per Share	of Capital Per Share
921075271	Class A	01/22/2018	01/23/2018	0.0220	ĬĬ	0.0220
921075271	Class A	02/20/2018	02/21/2018	0.0430	=	0.0430
921075271	Class A	03/21/2018	03/22/2018	0.0400	2	0.0400
921075271	Class A	04/20/2018	04/23/2018	0.0270	2	0.0270
921075271	Class A	05/22/2018	05/23/2018	0.0390	-	0.0390
921075271	Class A	06/21/2018	06/22/2018	0.0270		0.0270
921075271	Class A	07/20/2018	07/23/2018	0.0430	≒	0.0430
921075271	Class A	08/22/2018	08/23/2018	0.0380	:=	0.0380
921075271	Class A	09/20/2018	09/21/2018	0.0350		0.0350
921075271	Class A	10/22/2018	10/23/2018	0.0310	=	0.0310
921075271	Class A	11/20/2018	11/21/2018	0.0300	3	0.0300
921075271	Class A	12/20/2018	12/21/2018	0.0420	3	0.0420
	Class A Total			0.4170	2	0.4170
921075263	Class C	01/22/2018	01/23/2018	0.0190	<u>~</u>	0.0190
921075263	Class C	02/20/2018	02/21/2018	0.0360	2	0.0360
921075263	Class C	03/21/2018	03/22/2018	0.0280	ž.	0.0280
921075263	Class C	04/20/2018	04/23/2018	0.0110	2	0.0110
921075263	Class C	05/22/2018	05/23/2018	0.0190	-	0.0190
921075263	Class C	06/21/2018	06/22/2018	0.0230	×	0.0230
921075263	Class C	07/20/2018	07/23/2018	0.0390		0.0390
921075263	Class C	08/22/2018	08/23/2018	0.0340	*	0.0340
921075263	Class C	09/20/2018	09/21/2018	0.0320		0.0320
921075263	Class C	10/22/2018	10/23/2018	0.0280		0.0280
921075263	Class C	11/20/2018	11/21/2018	0.0260	8	0.0260
921075263	Class C	12/20/2018	12/21/2018	0.0390	9	0.0390
	Class C Total			0.3340	ž	0.3340
921075255	Class I	01/22/2018	01/23/2018	0.0230	<u> </u>	0.0230
921075255	Class I	02/20/2018	02/21/2018	0.0460	₩.	0.0460
921075255	Class I	03/21/2018	03/22/2018	0.0450	발	0.0450
921075255	Class I	04/20/2018	04/23/2018	0.0340	ñ	0.0340
921075255	Class I	05/22/2018	05/23/2018	0.0480	¥	0.0480
921075255	Class I	06/21/2018	06/22/2018	0.0280	€	0.0280
921075255	Class I	07/20/2018	07/23/2018	0.0440	*	0.0440
921075255	Class I	08/22/2018	08/23/2018	0.0400	*	0.0400
921075255	Class I	09/20/2018	09/21/2018	0.0370	#i	0.0370
921075255	Class I	10/22/2018	10/23/2018	0.0330	5	0.0330
921075255	Class I	11/20/2018	11/21/2018	0.0310	5	0.0310
921075255	Class I	12/20/2018	12/21/2018	0.0440		0.0440
	Class   Total			0.4530	<b>=</b>	0.4530

				Total		
			Ex &	Distribution	Income	Return
		Record	Payable	Paid	Dividends Paid	of Capital
CUSIP	Class	Date	Date	Per Share	Per Share	Per Share
921075248	Class Y	01/22/2018	01/23/2018	0.0230	(*)	0.0230
921075248	Class Y	02/20/2018	02/21/2018	0.0450	3.€5	0.0450
921075248	Class Y	03/21/2018	03/22/2018	0.0440	340	0.0440
921075248	Class Y	04/20/2018	04/23/2018	0.0330	( <del>=</del> ):	0.0330
921075248	Class Y	05/22/2018	05/23/2018	0.0460	:¥%	0.0460
921075248	Class Y	06/21/2018	06/22/2018	0.0270	(≒0	0.0270
921075248	Class Y	07/20/2018	07/23/2018	0.0430	:=0	0.0430
921075248	Class Y	08/22/2018	08/23/2018	0.0390	:#6	0.0390
921075248	Class Y	09/20/2018	09/21/2018	0.0350	<b>≔</b> 0	0.0350
921075248	Class Y	10/22/2018	10/23/2018	0.0310	(₩)	0.0310
921075248	Class Y	11/20/2018	11/21/2018	0.0300	[ <b>→</b> ];	0.0300
921075248	Class Y	12/20/2018	12/21/2018	0.0420	<b>.</b> ⇒);	0.0420
	Class Y Total			0.4380		0.4380

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 ex-dates.

If the shareholder has not sold or otherwise disposed of any shares during the period ended December 31, 2018 the information computed by the shareholder regarding the appropriate reduction in cost basis should be maintained in the shareholder's records until such time as the shareholder sells or otherwise disposes of such shares.

If the shareholder has sold or otherwise disposed of any shares during the period ended December 31, 2018, the shareholder should increase the recognized gain or decrease the recognized loss on the respective shares sold by the per share amount of the above-listed distribution multiplied by the respective shares held at each of the ex-dates listed which have been sold.

This information is being provided pursuant to Internal Revenue Code Section 6045B(e), as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. VanEck does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.

For more information, please contact the Fund at 1-800-826-2333 or visit the Fund's web site at www.vaneck.com.