VAN ECK FUNDS – EMERGING MARKETS FUND (CLASS A, C, I, Y)
INFORMATION REGARDING YOUR 2013 FORM 1099-DIV

QUALIFIED DIVIDENDS
Qualified dividends are shown in Box 1b on Form 1099-DIV. They represent the portion of ordinary dividends, shown in Box 1a, that are earned from most domestic corporations and from qualified foreign corporations. Qualified dividends may be eligible for a lower tax rate than other ordinary income.

"DIVIDENDS RECEIVED DEDUCTION" FOR CORPORATIONS
3.63% is the percentage of the ordinary dividends in Box 1a on Form 1099-DIV qualifying for the **Corporate "dividends received deduction."** There is no "dividends received deduction" for individuals.

TAX TREATMENT OF FOREIGN TAXES PAID
The foreign tax paid percentage is 14.90% of ordinary dividends. The foreign tax paid amount in Box 6 of your Form 1099-DIV represents those foreign taxes paid by the Fund eligible to be used either as a deduction or credit on your tax returns. If you itemize your deductions, you may deduct this foreign tax paid. Alternatively, you may take the foreign tax paid as a credit, subject to limitations, by submitting Form 1116 (Form 1118 for corporations) with your tax return. As permitted by the Internal Revenue Service, when completing Form 1116, the shareholder may write the name of the Fund, Van Eck Emerging Markets Fund, when the name of a foreign country to which foreign taxes were paid is required. This will simplify reporting since the Fund paid taxes to multiple foreign countries.

We recommend that you consult with your professional tax advisor regarding the preparation of your federal and state income tax returns.

For general account information, account transcripts and duplicate 1099-DIV forms, please call Van Eck Account Assistance at 1-800-544-4653.