



**VANECK FUNDS – EMERGING MARKETS FUND (CLASS A, C, I, Y)
INFORMATION REGARDING YOUR 2017 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

None of the ordinary dividends paid by the Fund qualifies for the **Corporate "dividends received deduction."** There is no "dividends received deduction" for individuals.

TAX TREATMENT OF INCOME FROM FOREIGN SOURCES AND FOREIGN TAXES PAID

The foreign taxes paid to Class A, Class I and Class Y is \$0.042982 per share. No foreign taxes were paid to Class C since no distribution was paid to this class. 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.

Additionally, 99.79% of the amount shown in Box 1a on Form 1099-DIV represents income from foreign sources. To determine your share of this amount to be shown on Form 1116, multiply this percentage by the amount shown in Box 1a on Form 1099-DIV. If you did not receive a Form 1099-DIV, multiply this percentage by the amount of ordinary dividends plus foreign taxes that you received.

As permitted by the Internal Revenue Service, when completing Form 1116, the shareholder may write the name of the Fund, VanEck Emerging Markets Fund, when the name of a foreign country to which foreign source income and foreign taxes relates is required. This will simplify reporting since the Fund has foreign source income and foreign taxes relating 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 VanEck Account Assistance at 1-800-544-4653.