



**VANECK FUNDS – INTERNATIONAL INVESTORS GOLD FUND (CLASS A, C, I, Y)
INFORMATION REGARDING YOUR 2018 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

1.40% is the percentage of ordinary dividends in Box 1a on Form 1099-DIV qualifying for the **Corporate "dividends received deduction."** If you did not receive a Form 1099-DIV, in order to compute your share of dividends qualifying for the dividends received deduction, multiply this percentage by the amount of ordinary dividends you received. There is no "dividends received deduction" for individuals.

TAX TREATMENT OF INCOME FROM FOREIGN SOURCES AND FOREIGN TAXES PAID

7.86% of the amount shown in Box 1a on Form 1099-DIV represents income from foreign sources from the 2018 distribution of prior year undistributed income. No amount is shown in Box 7 because the Fund did not pay any foreign income earned in 2018 to shareholders. You may use your share of the foreign source income on Form 1116 (Form 1118 for corporations) if you are claiming a foreign tax credit on taxes received from sources other than this Fund. To determine your share of foreign source income, multiply this percentage by the amount shown in Box 1a of Form 1099-DIV. If you did not receive a Form 1099-DIV, multiply this percentage by the amount of ordinary dividends you received.

As permitted by the Internal Revenue Service, when completing Form 1116, the shareholder may write the name of the Fund, VanEck Unconstrained Emerging Markets Bond 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.