



**VANECK FUNDS – UNCONSTRAINED EMERGING MARKETS BOND FUND (CLASS A, C, I, Y)
INFORMATION REGARDING YOUR 2018 FORM 1099-DIV**

QUALIFIED DIVIDENDS

None of the distributions paid by the Fund are considered qualified dividends.

"DIVIDENDS RECEIVED DEDUCTION" FOR CORPORATIONS

None of the distributions 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

None of the distributions paid by the Fund represents income from foreign sources. The Fund did not pay any foreign taxes to shareholders.

NON-DIVIDEND DISTRIBUTIONS PAID

100.00% of the total distribution paid by the Fund was a non-dividend distribution ("return of capital") and is reported in Box 3 on Form 1099-DIV. Return of capital distributions represent a return of your cost basis and your cost basis should be reduced by the reported amount.

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.