



## Important Tax Information for VanEck Mutual Funds

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This tax information presented provides for reference, the per share breakdown of what is reported on your Form 1099-DIV. To assist you in your tax return preparation, additional information is included on Income from Foreign Sources and Foreign Taxes Paid, Dividends Received Deduction (applicable to Corporations only), Return of Capital Distributions and Federal Obligation Interest.

This material must be accompanied or preceded by a prospectus and summary prospectus. This document does not constitute and should not be considered a substitute for professional legal or tax advice. We strongly urge shareholders to consult with their tax advisers regarding the tax consequences of this information.

IRS Circular 230 Disclosure: VanEck does not provide legal, tax or accounting advice. Any statement contained in this communication concerning U.S. tax matters is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties imposed on the relevant taxpayer. Shareholders or potential shareholders of the VanEck Mutual Funds should obtain their own independent tax advice based on their particular circumstances. For more complete information about the VanEck Mutual Funds, contact your investment representative and request a prospectus or visit [www.vaneck.com](http://www.vaneck.com).

VanEck Funds are subject to various risks, including those unique to foreign investing, nondiversification, industry concentration, emerging markets securities, small-cap companies, and debt securities. Please see the **prospectus and summary prospectus** of each fund for information on these and other risks.

**Investing involves substantial risk and high volatility, including possible loss of principal. Bonds and bond funds will decrease in value as interest rates rise. An investor should consider the investment objective, risks, charges and expenses of the Fund carefully before investing. To obtain a prospectus and summary prospectus, which contains this and other information, call 800.826.2333 or visit [www.vaneck.com](http://www.vaneck.com). Please read the prospectus and summary prospectus carefully before investing.**

If you have any questions concerning this information or the VanEck Mutual Funds in general, contact your investment representative, or please call 800.826.2333 between 9:00 a.m. and 5:30 p.m. EST, Monday through Friday.

# SECTION 1 - VANECK ANNUAL PAYING MUTUAL FUNDS



Fund Name	CUSIP	Ticker Symbol	Income Dividends	Short-term Capital Gain	Foreign Tax Paid Form 1099-DIV Box 7 Note (1)	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Qualified Dividend Income % Form 1099-DIV Box 1b Note (2)	Dividends Received Deduction % Note (3)	Long-Term Capital Gains Paid Per Share Form 1099-DIV Box 2a	Federal Obligation Interest % Note (4)	Foreign Source Income % Note (1)	Foreign Source Qualified Dividends % Note (5)
VanEck CM Commodity Index Fund-A	921075313	CMCAX	\$ 1.199000	\$ -	\$ -	\$ 1.199000	- %	- %	\$ -	5.77%	- %	- %
VanEck CM Commodity Index Fund-I	921075297	COMIX	1.222600	-	-	1.222600	-	-	-	5.77%	-	-
VanEck CM Commodity Index Fund-Y	921075289	CMCYX	1.219000	-	-	1.219000	-	-	-	5.77%	-	-
VanEck Emerging Markets Fund-A	921075875	GBFAX	\$ 0.471300	\$ -	\$ 0.121124	\$ 0.592424	31.62%	0.71%	\$ -	0.02%	48.42%	31.62%
VanEck Emerging Markets Fund-C	921075453	EMRCX	0.360800	-	0.121124	0.481924	31.62%	0.71%	-	0.02%	48.42%	31.62%
VanEck Emerging Markets Fund-I	921075438	EMRIX	0.567900	-	0.121124	0.689024	31.62%	0.71%	-	0.02%	48.42%	31.62%
VanEck Emerging Markets Fund-Y	921075370	EMRYX	0.549500	-	0.121124	0.670624	31.62%	0.71%	-	0.02%	48.42%	31.62%
VanEck Emerging Markets Fund-Z	92107P889	EMRZX	0.573100	-	0.121124	0.694224	31.62%	0.71%	-	0.02%	48.42%	31.62%
VanEck Emerging Markets Leaders Fund-A	92107P848	ELMAX	\$ 0.148500	\$ -	\$ 0.047058	\$ 0.195558	37.52%	- %	\$ -	0.26%	47.99%	37.52%
VanEck Emerging Markets Leaders Fund-I	92107P830	ELMIX	0.256500	-	0.047058	0.303558	37.52%	-	-	0.26%	47.99%	37.52%
VanEck Emerging Markets Leaders Fund-Y	92107P822	ELMYX	0.238400	-	0.047058	0.285458	37.52%	-	-	0.26%	47.99%	37.52%
VanEck Emerging Markets Leaders Fund-Z	92107P814	ELMZX	0.274500	-	0.047058	0.321558	37.52%	-	-	0.26%	47.99%	37.52%
VanEck Environmental Sustainability Fund-A	92107P871	ENVAX	\$ 0.248900	\$ -	\$ -	\$ 0.248900	77.95%	18.78%	\$ 0.001600	0.72%	- %	- %
VanEck Environmental Sustainability Fund-I	92107P863	ENVIX	0.308500	-	-	0.308500	77.95%	18.78%	0.001600	0.72%	-	-
VanEck Environmental Sustainability Fund-Y	92107P855	ENVYX	0.291800	-	-	0.291800	77.95%	18.78%	0.001600	0.72%	-	-
VanEck Global Resources Fund-A	921075750	GHAAX	\$ 1.042000	\$ -	\$ -	\$ 1.042000	100.00%	74.06%	\$ -	0.43%	- %	- %
VanEck Global Resources Fund-C	921075743	GHACX	0.772000	-	-	0.772000	100.00%	74.06%	-	0.43%	-	-
VanEck Global Resources Fund-I	921075412	GHAIX	1.235000	-	-	1.235000	100.00%	74.06%	-	0.43%	-	-
VanEck Global Resources Fund-Y	921075362	GHAYX	1.157500	-	-	1.157500	100.00%	74.06%	-	0.43%	-	-

- (1) These columns show the foreign tax credits per share and percentage of income derived from foreign sources. The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. These Funds have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information provided is to assist you in computing your foreign tax credit. To determine your portion of foreign source income, multiply the amount of the total ordinary dividends you received (Box 1a of Form 1099-DIV) times the percentage indicated.
- (2) All or a portion of a shareholder's ordinary income dividend from a mutual fund may be taxed at a reduced capital gains rate rather than the higher marginal tax rates applicable to ordinary income. The amount of a dividend subject to this lower rate is known as Qualified Dividend Income or QDI and is reported in Box 1b of the Form 1099-DIV. The percentage in this column represents the percentage of Total Ordinary Income Dividends that are QDI for calendar year 2022. This data is being provided for informational purposes only. Shareholders who received Form 1099-DIV should use the amounts reported to them on Form 1099-DIV when preparing their tax return. To treat a dividend as qualifying for lower rates, shareholders must have held shares on which the dividend was paid for at least 61 days during the 121-day period beginning 60 days before the ex-dividend date of the distribution. This information does not apply to shareholders that are corporations for U.S. tax purposes. Corporate shareholders should use the information regarding the Dividends Received Deduction.
- (3) The percentage in this column represent the percentage of the Total Ordinary Income Dividends that qualify for the dividends received deduction or DRD for calendar year 2022 for each of the VanEck Mutual Funds. This data is being provided to corporate shareholders in order for them to compute their share of dividends qualifying for the DRD for corporations. To treat a dividend as qualifying for the DRD, shareholders must have held shares on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.
- (4) Certain states may exempt the portion of dividends (reported in Box 1 on Form 1099-DIV) derived from assets backed by the full faith and credit of the U.S. Government. The percentage shown in this column represents the percentage of the Total Ordinary Income Dividends available for this exclusion.
- (5) Represents the portion of your QDI that was derived from foreign sources. As a result of the lower tax rates on qualified dividends, these amounts may be subject to certain adjustments before they are taken into account for purposes of computing your foreign tax credit. Please refer to the instructions for Form 1116 for additional information.

# SECTION 1 - VANECK ANNUAL PAYING MUTUAL FUNDS



Fund Name	CUSIP	Ticker Symbol	Income Dividends	Short-term Capital Gain	Foreign Tax Paid Form 1099-DIV Box 7 Note (1)	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Qualified Dividend Income % Form 1099-DIV Box 1b Note (2)	Dividends Received Deduction % Note (3)	Long-Term Capital Gains Paid Per Share Form 1099-DIV Box 2a	Federal Obligation Interest % Note (4)	Foreign Source Income % Note (1)	Foreign Source Qualified Dividends % Note (5)	Section 199A QBI as a % of Ordinary Income Dividends Note (6)
Record Date 12/20/2022; Ex and Payable Date 12/21/2022													
VanEck International Investors Gold Fund-A (Note 7)	921075503	INIVX	\$ -	\$ -	\$ -	\$ -	- %	- %	\$ -	- %	- %	- %	- %
VanEck International Investors Gold Fund-C (Note 7)	921075776	IIGCX	-	-	-	-	-	-	-	-	-	-	-
VanEck International Investors Gold Fund-I (Note 7)	921075420	INIIX	-	-	-	-	-	-	-	-	-	-	-
VanEck International Investors Gold Fund-Y (Note 7)	921075388	INIYX	-	-	-	-	-	-	-	-	-	-	-
VanEck Morningstar Wide Moat Fund-I	92107P707	MWMIX	\$ 0.299200	\$ 0.745500	\$ -	\$ 1.044700	52.58%	50.33%	\$ 1.931100	- %	- %	- %	- %
VanEck Morningstar Wide Moat Fund-Z	92107P806	MWMZX	0.318600	0.745500	-	1.064100	52.58%	50.33%	1.931100	-	-	-	-

## Record Date 1/11/2022; Ex and Payable Date 1/12/2022

VanEck NDR Managed Allocation Fund-A (Note 8)	921075180	NDRMX	\$ 0.011200	\$ -	\$ -	\$ 0.011200	90.21%	54.76%	\$ 6.982500	6.50%	22.13%	22.13%	0.12%
VanEck NDR Managed Allocation Fund-I (Note 8)	921075172	NDRUX	0.011200	-	-	0.011200	90.21%	54.76%	6.982500	6.50%	22.13%	22.13%	0.12%
VanEck NDR Managed Allocation Fund-Y (Note 8)	921075164	NDRYX	0.011200	-	-	0.011200	90.21%	54.76%	6.982500	6.50%	22.13%	22.13%	0.12%

- (1) These columns show the foreign tax credits per share and percentage of income derived from foreign sources. The foreign source income may have taxes associated with it that were paid by the Funds to various foreign jurisdictions. These Funds have qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information provided is to assist you in computing your foreign tax credit. To determine your portion of foreign source income, multiply the amount of the total ordinary dividends you received (Box 1a of Form 1099-DIV) times the percentage indicated.
- (2) All or a portion of a shareholder's ordinary income dividend from a mutual fund may be taxed at a reduced capital gains rate rather than the higher marginal tax rates applicable to ordinary income. The amount of a dividend subject to this lower rate is known as Qualified Dividend Income or QDI and is reported in Box 1b of the Form 1099-DIV. The percentage in this column represents the percentage of Total Ordinary Income Dividends that are QDI for calendar year 2022. This data is being provided for informational purposes only. Shareholders who received Form 1099-DIV should use the amounts reported to them on Form 1099-DIV when preparing their tax return. To treat a dividend as qualifying for lower rates, shareholders must have held shares on which the dividend was paid for at least 61 days during the 121-day period beginning 60 days before the ex-dividend date of the distribution. This information does not apply to shareholders that are corporations for U.S. tax purposes. Corporate shareholders should use the information regarding the Dividends Received Deduction.
- (3) The percentage in this column represent the percentage of the Total Ordinary Income Dividends that qualify for the dividends received deduction or DRD for calendar year 2022 for each of the VanEck Mutual Funds. This data is being provided to corporate shareholders in order for them to compute their share of dividends qualifying for the DRD for corporations. To treat a dividend as qualifying for the DRD, shareholders must have held shares on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.
- (4) Certain states may exempt the portion of dividends (reported in Box 1 on Form 1099-DIV) derived from assets backed by the full faith and credit of the U.S. Government. The percentage shown in this column represents the percentage of the Total Ordinary Income Dividends available for this exclusion.
- (5) Represents the portion of your QDI that was derived from foreign sources. As a result of the lower tax rates on qualified dividends, these amounts may be subject to certain adjustments before they are taken into account for purposes of computing your foreign tax credit. Please refer to the instructions for Form 1116 for additional information.
- (6) The percentage in this column represent the percentage of the Total Ordinary Income Dividends that qualify for the qualified business income or QBI for purposes of the Internal Revenue Code Section 199A deduction for calendar year 2022 for each of the VanEck Mutual Funds. This data is being provided to non-corporate taxpayers in order for them to compute their share of dividends qualifying for QBI. To treat a dividend as QBI, shareholders must have held shares of the Fund on which the dividend was paid for at least 46 days during the 91-day period beginning 45 days before the ex-dividend date of the distribution.
- (7) VanEck International Investors Gold Fund did not pay any distributions during calendar year 2022.
- (8) On January 19, 2022, VanEck NDR Managed Allocation Fund redeemed all of its outstanding shareholders pursuant to a plan of liquidation.

## SECTION 2 - VANECK MONTHLY PAYING MUTUAL FUNDS



The Fund listed below paid distributions during calendar year 2022 a portion of which are considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. 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 record dates.

Fund Name	CUSIP	Ticker Symbol	Payable Date	Income Dividends	Foreign Tax Paid Form 1099-DIV Box 7 Note (1)	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Ordinary Income as a % of Total Distribution Including Foreign Tax Credit	Return of Capital (Non Dividend) Distribution Form 1099-DIV Box 3	Return of Capital as a % of Total Distribution Including Foreign Tax Credit	Total Distribution Per Share Including Foreign Tax Credit
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	01/20/2022	\$ 0.012567	\$ 0.000405	\$ 0.012972	49.88%	\$ 0.013033	50.12%	\$ 0.026005
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	02/17/2022	0.010750	0.000348	0.011098	49.88%	0.011150	50.12%	0.022248
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	03/24/2022	0.017971	0.000571	0.018542	49.88%	0.018629	50.12%	0.037171
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	04/21/2022	0.016252	0.000517	0.016769	49.88%	0.016848	50.12%	0.033617
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	05/19/2022	0.021166	0.000665	0.021831	49.88%	0.021934	50.12%	0.043765
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	06/23/2022	0.017628	0.000559	0.018187	49.88%	0.018272	50.12%	0.036459
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	07/21/2022	0.016056	0.000509	0.016565	49.88%	0.016644	50.12%	0.033209
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	08/25/2022	0.017283	0.000550	0.017833	49.88%	0.017917	50.12%	0.035750
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	09/22/2022	0.017676	0.000561	0.018237	49.88%	0.018324	50.12%	0.036561
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	10/20/2022	0.014384	0.000462	0.014846	49.88%	0.014916	50.12%	0.029762
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	11/17/2022	0.012959	0.000418	0.013377	49.88%	0.013441	50.12%	0.026818
VanEck Emerging Markets Bond Fund-A	921075271	EMBAX	12/21/2022	0.011682	0.000380	0.012062	49.88%	0.012118	50.12%	0.024180
<b>VanEck Emerging Markets Bond Fund-A Total</b>				<b>\$ 0.186374</b>	<b>0.005945</b>	<b>\$ 0.192319</b>	<b>49.88%</b>	<b>\$ 0.193226</b>	<b>50.12%</b>	<b>\$ 0.385545</b>
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	01/20/2022	\$ 0.014313	\$ 0.000405	\$ 0.014718	49.88%	\$ 0.014787	50.12%	\$ 0.029505
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	02/17/2022	0.012396	0.000348	0.012744	49.88%	0.012804	50.12%	0.025548
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	03/24/2022	0.019767	0.000571	0.020338	49.88%	0.020433	50.12%	0.040771
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	04/21/2022	0.017998	0.000517	0.018515	49.88%	0.018602	50.12%	0.037117
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	05/19/2022	0.022812	0.000665	0.023477	49.88%	0.023588	50.12%	0.047065
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	06/23/2022	0.019373	0.000559	0.019932	49.87%	0.020027	50.13%	0.039959
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	07/21/2022	0.017703	0.000509	0.018212	49.88%	0.018297	50.12%	0.036509
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	08/25/2022	0.019428	0.000550	0.019978	49.88%	0.020072	50.12%	0.040050
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	09/22/2022	0.019722	0.000561	0.020283	49.88%	0.020378	50.12%	0.040661
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	10/20/2022	0.017776	0.000462	0.018238	49.88%	0.018324	50.12%	0.036562
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	11/17/2022	0.016252	0.000418	0.016670	49.88%	0.016748	50.12%	0.033418
VanEck Emerging Markets Bond Fund-I	921075255	EMBUX	12/21/2022	0.015024	0.000380	0.015404	49.88%	0.015476	50.12%	0.030880
<b>VanEck Emerging Markets Bond Fund-I Total</b>				<b>\$ 0.212564</b>	<b>0.005945</b>	<b>\$ 0.218509</b>	<b>49.88%</b>	<b>\$ 0.219536</b>	<b>50.12%</b>	<b>\$ 0.438045</b>

## SECTION 2 - VANECK MONTHLY PAYING MUTUAL FUNDS



The Fund listed below paid distributions during calendar year 2022 a portion of which are considered to be a return of capital.

If you received a Form 1099-DIV, you should use the amounts shown in Box 3 for your share of return of capital. 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 record dates.

Fund Name	CUSIP	Ticker Symbol	Payable Date	Income Dividends	Foreign Tax Paid Form 1099-DIV Box 7 Note (1)	Total Ordinary Income Dividends Form 1099-DIV Box 1a	Ordinary Income as a % of Total Distribution Including Foreign Tax Credit	Return of Capital (Non Dividend) Distribution Form 1099-DIV Box 3	Return of Capital as a % of Total Distribution Including Foreign Tax Credit	Total Distribution Per Share Including Foreign Tax Credit
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	01/20/2022	\$ 0.013116	\$ 0.000405	\$ 0.013521	49.88%	\$ 0.013584	50.12%	\$ 0.027105
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	02/17/2022	0.011199	0.000348	0.011547	49.88%	0.011601	50.12%	0.023148
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	03/24/2022	0.018619	0.000571	0.019190	49.88%	0.019281	50.12%	0.038471
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	04/21/2022	0.016801	0.000517	0.017318	49.88%	0.017399	50.12%	0.034717
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	05/19/2022	0.021715	0.000665	0.022380	49.88%	0.022485	50.12%	0.044865
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	06/23/2022	0.018226	0.000559	0.018785	49.87%	0.018874	50.13%	0.037659
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	07/21/2022	0.016555	0.000509	0.017064	49.88%	0.017145	50.12%	0.034209
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	08/25/2022	0.017882	0.000550	0.018432	49.88%	0.018518	50.12%	0.036950
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	09/22/2022	0.018225	0.000561	0.018786	49.88%	0.018875	50.12%	0.037661
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	10/20/2022	0.014883	0.000462	0.015345	49.88%	0.015417	50.12%	0.030762
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	11/17/2022	0.013408	0.000418	0.013826	49.88%	0.013892	50.12%	0.027718
VanEck Emerging Markets Bond Fund-Y	921075248	EMBYX	12/21/2022	0.012180	0.000380	0.012560	49.88%	0.012620	50.12%	0.025180
<b>VanEck Emerging Markets Bond Fund-Y Total</b>				<b>\$ 0.192809</b>	<b>0.005945</b>	<b>\$ 0.198754</b>	<b>49.88%</b>	<b>\$ 0.199691</b>	<b>50.12%</b>	<b>\$ 0.398445</b>

(1) This column shows the foreign tax credits per share. 100% of the Fund's income is derived from foreign sources. The foreign source income may have taxes associated with it that were paid by the Fund to various foreign jurisdictions. This Fund has qualified to "pass-through" the foreign taxes and foreign source income to their shareholders. Accordingly, you may either deduct your portion of the taxes in computing your taxable income or take a credit for such taxes against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes have been included on your Form 1099-DIV. The information provided is to assist you in computing your foreign tax credit.