(December 2017)

Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name 45-4428161 VANECK VECTORS HIGH INCOME MLP ETF 5 Email address of contact 3 Name of contact for additional information Telephone No. of contact JCRIMMINS@VANECK.COM 212.293.2000 JOHN CRIMMINS 7 City, town, or post office, state, and ZIP code of contact 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 666 THIRD AVENUE, 9TH FLOOR NEW YORK, NY 10017 9 Classification and description 8 Date of action NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION **NOVEMBER 30, 2019** 13 Account number(s) 10 CUSIP number 11 Serial number(s) 12 Ticker symbol YMLP 92189F288 Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ SEE ATTACHED STATEMENT. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► THE AMOUNT SHOWN AS A RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDER'S TAX BASIS ON SHARES HELD. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► SEE LINE 15 ABOVE.

Part	,	Organizational Action (continue	ea)		
		applicable Internal Revenue Code sect			
SECTIO	N 301	(C)(1), THE PORTION OF A DISTRIB	UTION WHICH IS A DIVIDEND	(AS DEFINED UNDER IRC SE	CTION 316) IS INCLUDABLE
IN GRO	SS IN	COME. PURSUANT TO IRC SECTION	301(C)(2), THE PORTION OF	THE DISTRIBUTION WHICH IS	NOT A DIVIDEND SHALL BE
APPLIE	D AG	AINST AND REDUCE THE ADJUSTE	D BASIS OF THE STOCK.		
3					
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					D DE DEGGOUETE ON THE
		resulting loss be recognized? ► NO			
		CAPITAL DISTRIBUTION. THE SHAR			
DISTRIE	BUTIO	N WHICH MAY AFFECT THE GAIN C	OR LOSS REALIZED UPON THI	E DISPOSITION OF THE SHAP	RES.
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19 Pr	rovide	any other information necessary to im-	plement the adjustment, such as	the reportable tax year > PUR	SUANT TO IRC SECTION 6045,
		D BY THE EMERGENCY ECONOMIC			
		TS IN THE COST BASIS REPORTING			
		CULAR SHAREHOLDER, THE COST I			
_		FLECT THE RETURN OF CAPITAL D		NO SHARES SHOULD BE AD.	700 TED 710 OF THE BITTER
DATE	UKE	FLECT THE RETURN OF CAPITAL D	ESCRIBED ABOVE.		
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	Unde	r penalties of perjury, I declare that I have e	examined this return, including accord	mpanying schedules and statement	s, and to the best of my knowledge and
	belief	, it is true, correct, and complete. Declaration	n of preparer (other than officer) is be	ased on all information of which pre	oarer has any knowledge.
Sign		Mun			-11
Here	Signa	uture >		Date ►	208/20
	Sigila	ildie - J			
	D=i-4	NOUT DOMO DE LOUIS CONSTANTANCE		Title ► VICE PR	RESIDENT/TREASURER
	Print	your name ► JOHN CRIMMINS Print/Type preparer's name	Preparer's signature	Date	PTIN
Paid		I morshe biobaior a name			Check if ' ''' self-employed
Prepa					
Use C	Only	Firm's name			Firm's EIN ▶
	_	Firm's address ▶		- Istans D	Phone no.
Send Fo	orm 89	37 (including accompanying statemen	ts) to: Department of the Treasu	ry, Internal Revenue Service, Og	gaen, UT 84201-0054

VANECK VECTORS HIGH INCOME MLP ETF SUPPLEMENTAL ATTACHMENT TO FORM 8937

PART II, QUESTION 14

CORPORATION'S EARNINGS AND PROFITS AND 67.07% OF THE DISTRIBUTION IS FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS. 32.93% OF EACH DISTRIBUTION WAS CONSIDERED A TAXABLE DISTRIBUTION FROM THE RETURN OF CAPITAL TO THE SHAREHOLDER.

DETAILS OF DISTRIBUTIONS MADE IN FISCAL YEAR ENDING 11/30/2019 ARE DESCRIBED BELOW:

1		7	8	江	क्रा
	ETURN OF CAPITAL AMOUNT	0.296371	0.312668	0.335337	0.239699
	% RETURN OF CAPITAL RI	\$ %020.09	67.070%	67.070%	\$ %020.29
TICKER: YMLP	% TAXABLE DIVIDEND TAXABLE DIVIDEND AMOUNT % RETURN OF CAPITAL RETURN OF CAPITAL AMOUNT	\$ 0.145500	\$ 0.153500	\$ 0.164700	\$ 0.117700
	% TAXABLE DIVIDEND	32.930%	32.930%	32.930%	32.930%
	AMOUNT	\$ 0.4419	\$ 0.4662	\$ 0.5000	\$ 0.3574
80	RECORD DATE PAYABLE DATE AMOU	2/15/2019	5/17/2019	8/16/2019	11/18/2019
CUSIP: 92189F288	RECORD DATE	2/12/2019	5/14/2019	8/13/2019	11/13/2019
	EX-DATE	2/11/2019	5/13/2019	8/12/2019	11/12/2019