



**VANECK FUNDS – CM COMMODITY INDEX FUND (CLASS A, I, Y)
INFORMATION REGARDING YOUR 2016 FORM 1099-DIV**

QUALIFIED DIVIDENDS

None of the ordinary dividends shown in Box 1a are considered qualified dividends.

"DIVIDENDS RECEIVED DEDUCTION" FOR CORPORATIONS

None of the ordinary dividends reported in Box 1a on Form 1099-DIV qualifies for the **Corporate "dividends received deduction."** There is no "dividends received deduction" for individuals.

TAX TREATMENT OF FOREIGN TAXES PAID

The Fund did not qualify to pass through any foreign tax credits to shareholders.

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.