



**VANECK FUNDS – CM COMMODITY INDEX FUND (CLASS A, I, Y)
INFORMATION REGARDING YOUR 2018 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 paid by the Fund 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.

INTEREST FROM FEDERAL OBLIGATIONS:

100% of the ordinary income dividends represent interest from federal obligations backed by the full faith and credit of the U.S. Government. Certain states may exempt these dividends from tax. Additionally, the Fund has met the quarterly asset requirements for California, Connecticut and New York resident 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.