Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
VANECK VECTORS HIGH I	NCOME INFRASTR	UCTURE ML	P ETF	46-1868002
3 Name of contact for add	itional information	4 Telephon	e No. of contact	5 Email address of contact
JOHN CRIMMINS			212.293.2000	JCRIMMINS@VANECK.COM
6 Number and street (or P.	O. box if mail is not	delivered to s		7 City, town, or post office, state, and ZIP code of contact
666 THIRD AVENUE, 9TH F	LOOR			NEW YORK, NY 10017
8 Date of action	LOOK	9 Class	ification and description	
NOVEMBER 30, 2019		NON-TAX	XABLE RETURN OF CAPITAL DI	STRIBUTION
10 CUSIP number	11 Serial number(s		12 Ticker symbol	13 Account number(s)
92189F569			YMLi	, ,
	nal Action Attac	h additional		ck of form for additional questions.
				inst which shareholders' ownership is measured for
the action ► SEE AT				
0				
);				
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:				
share or as a percenta	ge of old basis ▶ <u>T⊦</u>	E AMOUNT		he hands of a U.S. taxpayer as an adjustment per TAL IN THE ATTACHED STATEMENT
REPRESENTS A REDUCTION	JN OF THE SHAKE	HULDER 3 I	AX BASIS ON SHARES HELD.	
				
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16 Describe the calculatio valuation dates ▶ SEE		asis and the o	data that supports the calculation,	such as the market values of securities and the

Part I		Organizational Action (continued)				
						2011411770 1720
17 Lis	t the a	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tre	eatment is t	ased Pul	RSUANT TO IRC
SECTIO	N 301	(C)(1), THE PORTION OF A DISTRIBUTIO	IN WHICH IS A DIVIDEND (AS DEFINED	UNDEK IK	C SECTION 3	DIVIDEND SHALL RE
		COME. PURSUANT TO IRC SECTION 301		UTION WITH	CH IS NOT A	DIVIDEND STALL DE
APPLIE	DAGA	NINST AND REDUCE THE ADJUSTED BA	ISIS OF THE STOCK.			
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	_					
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40 Ca		resulting loss be recognized? ► NOT AP	DI ICARI E TO THIS TRANSACTION AS	NO LOSS	WOULD BE RI	COGNIZED ON THE
18 Ca	u of	CAPITAL DISTRIBUTION. THE SHAREHO	I DEP'S COST BASIS SHOULD BE AD	USTED TO	REFLECT TH	E RETURN OF CAPITAL
		N WHICH MAY AFFECT THE GAIN OR LO				
DISTRIE	SUTIO	N WHICH MAY AFFECT THE GAIN OR LO	333 REALIZED OF ON THE DIST COTTO	TO THE	OTH III CO.	
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	_					
19 Pr	ovide	any other information necessary to implem	ent the adjustment, such as the reportable	e tax year 🕨	PURSUANT	TO IRC SECTION 6045,
AS AME	NDE	BY THE EMERGENCY ECONOMIC STA	BILIZATION ACT OF 2008, BROKERS A	RE REQU	RED TO REFL	ECT THESE
ADJUST	(MEN	TS IN THE COST BASIS REPORTING FO	R COVERED SECURITIES. IF A BROKE	R IS NOT F	REQUIRED TO	PROVIDE COST BASIS
		ULAR SHAREHOLDER, THE COST BASI		SHOULD B	E ADJUSTED	AS OF THE DIVIDEND
DATE T	O REI	FLECT THE RETURN OF CAPITAL DESC	RIBED ABOVE.			
8		(+)				
•						
-						
-	Linda	r penalties of perjury, I declare that I have exami	ined this return, including accompanying sched	lules and sta	tements, and to	the best of my knowledge and
	belief	, it is true, correct, and complete. Declaration of p	preparer (other than officer) is based on all inform	nation of whi	ch preparer has a	any knowledge.
Sign		110			1 01	
Here		Helewilles		Data N	2/28/12	G.
Here	Signa	ture -		Date ►		
				THE NO.	OF DDESIDEN	TADEACHDED
	Print	your name JOHN CRIMMINS	Preparer's signature	Title ► VI		T/TREASURER PTIN
Paid		Print/Type preparer's name	riepater s signature	Date	Check	□ "
Prepa	arer				self-em	· · · · · · · · · · · · · · · · · · ·
Use C		Firm's name			Firm's	
	•	Firm's address ▶			Phone	
Send Fo	orm 89	37 (including accompanying statements) to	o: Department of the Treasury, Internal Re	venue Serv	ice, Ogden, UT	84201-0054

VANECK VECTORS HIGH INCOME INFRASTRUCTURE MLP ETF SUPPLEMENTAL ATTACHMENT TO FORM 8937

PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS. 0.0% OF EACH DISTRIBUTION WAS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDER.

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	CUSIP: 92189F569	69			TICKER: YMLI		
EX-DATE	RECORD DATE	RECORD DATE PAYABLE DATE AMOUN	Ŀ	% TAXABLE DIVIDEND	% TAXABLE DIVIDEND TAXABLE DIVIDEND AMOUNT % RETURN OF CAPITAL RETURN OF CAPITAL AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
2/11/2019	2/12/2019	2/15/2019	\$ 0.2743	%000000	\$	100.00000%	\$ 0.2743
5/13/2019		5/17/2019	\$ 0.2271	0.00000%	\$	100.0000%	\$ 0.2271
8/12/2019	8/13/2019	8/16/2019	\$ 0.2708	%0000000	\$	100.0000%	\$ 0.2708