



**VAN ECK FUNDS – UNCONSTRAINED EMERGING MARKETS BOND FUND (CLASS A, C, I, Y)
INFORMATION REGARDING YOUR 2013 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 pass through any foreign tax credits to shareholders.

NON-DIVIDEND DISTRIBUTIONS PAID

75.00% of the total distribution paid out by the Fund was a non-dividend distribution ("return of capital") and is reported in Box 3 on Form 1099-DIV. Return of capital distributions represent a return of your cost basis and your cost basis should be reduced by the reported amount.

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 Van Eck Account Assistance at 1-800-544-4653.