## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name VANECK VECTORS J.P. MORGAN EM LOCAL CURRENCY BOND ETF 27-2201401 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact VANECK SHAREHOLDER SERVICES INFO@VANECK.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 666 THIRD AVENUE, 9TH FLOOR NEW YORK, NY 10017 8 Date of action 9 Classification and description SEE STATEMENT 1 COMMON STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **EMLC** 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 STATEMENT 1 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 ► STATEMENT 1 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 ► STATEMENT 1

Pa	rt II	(	Organizational Action (continued)			, ,	
17	Lis	t the a	applicable Internal Revenue Code sectior	n(s) and subsection(s) upon which the tax tr	eatment is based ►	STATEMENT 1	
18	Cai	n anv	resulting loss be recognized? STATE	MENT 1			
18 Can any resulting loss be recognized? ► STATEMENT 1							
19	Pro	vide	any other information necessary to imple	ment the adjustment, such as the reportabl	e tax year ▶ STATE	EMENT 1	
		Under	r penalties of periury. I declare that I have example	mined this return, including accompanying scheo	lules and statements	and to the best of my knowledge and	
		belief,	it is true, correct, and complete. Declaration of	f preparer (other than officer) is based on all inform	mation of which prepar	rer has any knowledge.	
Sign Her		Ciana	Oakir O Caisa	taa iira a	Data N		
			ture > <u>John</u> Crisns	nunu	Date ►		
		Print y	your name ► JOHN CRIMMINS  Print/Type preparer's name	Preparer's signature	Title ► CFO Date	OL L D : PTIN	
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Pre			Firm's name	I.		Firm's EIN ▶	
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## <u>Information Furnished Pursuant to Internal Revenue Code Section 6045B</u> Relating to Actions Affecting the Basis of Securities

Issuer's Name: VanEck Vectors J.P. Morgan EM Local Currency Bond ETF (the "Fund")

EIN: 27-2201401
Ticker EMLC
CUSIP: 92189H300
Classification: Common Stock

The Fund has determined that a portion of the distributions listed below that were paid during the taxable year ended April 30, 2021, are classified as return of capital:

					Foreign										
						Total			Taxes			Total			
	Ex				Distribution Income			Deemed		Ordinary		Return			
	Ticker	Record	Dividend	Payable		Paid		Dividends		Paid		Income		of Capital	
CUSIP	Symbol	Date	Date	Date		Per Share	F	er Share	Per Share		Per Share		Per Share		
92189H300	EMLC	06/02/2020	06/01/2020	06/05/2020	\$	0.132800	\$	0.000639	\$	0.001955	\$	0.002594	\$	0.132161	
92189H300	EMLC	07/02/2020	07/01/2020	07/08/2020		0.147300		0.000710		0.002168		0.002878		0.146590	
92189H300	EMLC	08/04/2020	08/03/2020	08/07/2020		0.153200		0.000738		0.002255		0.002993		0.152462	
92189H300	EMLC	09/02/2020	09/01/2020	09/08/2020		0.124500		0.000599		0.001833		0.002432		0.123901	
92189H300	EMLC	10/02/2020	10/01/2020	10/07/2020		0.109800		0.000529		0.001616		0.002145		0.109271	
92189H300	EMLC	11/03/2020	11/02/2020	11/06/2020		0.131100		0.000631		0.001930		0.002561		0.130469	
92189H300	EMLC	12/02/2020	12/01/2020	12/07/2020		0.121300		0.000584		0.001786		0.002370		0.120716	
92189H300	EMLC	12/30/2020	12/29/2020	01/05/2021		0.129200		0.000622		0.001902		0.002524		0.128578	
92189H300	EMLC	02/02/2021	02/01/2021	02/05/2021		0.125300		-		0.002698		0.002698		0.125300	
92189H300	EMLC	03/02/2021	03/01/2021	03/05/2021		0.118000		-		0.002541		0.002541		0.118000	
92189H300	EMLC	04/05/2021	04/01/2021	04/08/2021		0.136100		-		0.002931		0.002931		0.136100	
92189H300	EMLC	04/27/2021	04/26/2021	04/30/2021		0.120500		-		0.002595		0.002595		0.120500	

Total \$ 1.549100 \$0.005052 \$0.026210 \$0.031262 \$1.544048

A return of capital is not considered taxable income to shareholders. Pursuant to Internal Revenue Code ("IRC") Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduces the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to IRC Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective ex-dates.

If the shareholder has not sold or otherwise disposed of any shares during the period ended April 30, 2021 the information computed by the shareholder regarding the appropriate reduction in cost basis should be maintained in the shareholder's records until such time as the shareholder sells or otherwise disposes of such shares.

If the shareholder has sold or otherwise disposed of any shares during the period ended April 30, 2021, the shareholder should increase the recognized gain or decrease the recognized loss on the respective shares sold by the per share amount of the above-listed distribution multiplied by the respective shares held at each of the exdates listed which have been sold.

This information is being provided pursuant to IRC Section 6045B(e), as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. VanEck does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.

For more information, please contact the Fund at 1-800-826-2333 or visit the Fund's web site at <a href="https://www.vaneck.com">www.vaneck.com</a>.