Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Delaware Enhanced Global Dividend & Income Fund	26-0161937

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Delaware Investments	800-523-1918	http://www.delawareinvestments.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
2005 Market Street	Philadelphia, PA 19103

8 Date of action	9 Classification and description
12/31/2016	Return of Capital

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attachment	N/A	See attachment	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ During the fund's year ended November 30, 2016, the issuer distributed amounts to its shareholders, a portion of which constituted a non-taxable return of capital. See attachment for a list of distribution dates and return of capital amounts per share.

15 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 ▶ The attachment provides the total distribution per share, as well as the non-taxable return of capital ("ROC") per share, on a distribution by distribution basis. The return of capital per share reduces each shareholder's tax basis in the Fund shares held on the date of distribution; any portion of the return of capital per share in excess of a shareholder's tax basis is treated as gain from the sale or exchange of property.

16 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 ▶ An analysis of the issuer's current and accumulated earnings and profits was performed following the fund's year ended November 30, 2016 in order to determine the portion of the distribution that constituted a dividend and the portion that constituted a non-taxable return of capital.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

§301(c) and §316(a)

18 Can any resulting loss be recognized? ▶ **The return of capital per share reduces each shareholder's tax basis in the Fund shares held on the date of distribution. Upon sale or exchange of all or a portion of such shares, the shareholder's resulting gain or loss will be determined using the adjusted tax basis.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

The reportable tax year of the distribution is 2016. Actual return of capital per share will be reflected on the taxpayer's 2016 Form 1099.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ _____ Date ▶ _____

Print your name ▶ **A signed copy is maintained by the issuer** Title ▶

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Delaware Enhanced Global Dividend & Income Fund
Form 8937 Attachment
12/31/2016

Security Description *(Fund Name)*	CUSIP	Ticker Symbol	Record Date	Total Distribution Per Share	Ordinary Income	Return of Capital (ROC)	ROC as a percent of Total Distribution
Delaware Enhanced Global Dividend & Income Fund Cusip - 246060107 Ticker - DEX							
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	1/15/2016	0.075000000	0.032715000	0.042285000	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	2/16/2016	0.075000000	0.032715000	0.042285000	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	3/11/2016	0.075000000	0.032715000	0.042285000	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	4/15/2016	0.075000000	0.032715000	0.042285000	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	5/13/2016	0.075000000	0.032715000	0.042285000	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	6/10/2016	0.075000000	0.032715000	0.042285000	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	7/15/2016	0.075000000	0.032715000	0.042285000	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	8/12/2016	0.075000000	0.032715000	0.042285000	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	9/16/2016	0.052500000	0.022900500	0.029599500	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	10/14/2016	0.052500000	0.022900500	0.029599500	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	11/10/2016	0.052500000	0.022900500	0.029599500	56.38%
Delaware Enhanced Global Dividend & Income Fund	246060107	DEX	12/16/2016	0.052500000	0.052500000	0.000000000	0.00%