See separate instructions.

Part I Reporting Issuer

1	Issuer's name		2 Issuer's employer identification number (EIN)						
De	laware Special Situatior	ns Fund	13-6950524						
3 Name of contact for additional information 4			4 Telephone No. of contact	5 Email address of contact					
Delaware Funds by Macquarie			800-523-1918	http://www.delawarefunds.com					
6 Number and street (or P.O. box if mail is not delivered to street address) of conta				7 City, town, or post office, state, and ZIP code of contact					
610) Market Street, 100 Inde	ependence	Philadelphia, PA 19106						
8 Date of action			9 Classification and description						
12/	31/2021		Return of Capital						
10	CUSIP number 11 Serial number(s)		s) 12 Ticker symbol	13 Account number(s)					
	See attachment N/A		See attachment	N/A					
Ρ	art II Organizatio	onal Action Attac	h 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 September 30 2021, the issuer distributed amounts to its shareholders, a portion of which								
CO	nstituted a non-taxable	return of capital. Se	ee attachment for a list of distribution	dates and return of capital amounts per share.					
15	Describe the quantitat	tive effect of the orga	nizational action on the basis of the sec	urity in the hands of a U.S. taxpayer as an adjustment per					
		-		bution per share, as well as the non-taxable return of					
ca				ital per share reduces each shareholder's tax basis in the					
Fu	nd shares held on the d	ate of distribution;	any portion of the return of capital pe	r share in excess of a shareholder's tax basis is treated as					

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 September 30 2021 in order to determine the portion of the distribution that constituted a dividend and the portion that constituted a non-taxable return of capital.

gain from the sale or exchange of property.

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 2021. Actual return of capital per share will be reflected on the taxpayer's 2021 Form 1099.

	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.								
Sign Here	Signa	ture ►		Date ►	Date ►				
	Print	your name► A signed copy is mai	ntained by the issuer	Title ►					
Paid Prepa	ror	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed				
Use O		Firm's name	Firm's EIN ►						
	,	Firm's address ►	Phone no.						
Send Fo	rm 89	37 (including accompanying state	ments) to: Department of the Treasurv	. Internal Revenue Service.	Ogden, UT 84201-0054				

PRIMARY LAYOUT

2021 YEAR-END TAX REPORTING INFORMATION

Delaware Special Situations Fund								
Form 8937 Attachment								
12/31/21								
Security						Total		
Description		Ticker	Record	Ex-Dividend	Payable	Distribution	Ordinary	Return of Capital
(Fund Name)	CUSIP	Symbol	Date	Date	Date	Per Share	Income	(ROC)
DELAWARE SPECIAL SITUATIONS FUND CLASS R6 - 24611D656	6 Ticker FISUX							
DELAWARE SPECIAL SITUATIONS FUND CLASS R6	24611D656	FISUX	07/02/2021	07/06/2021	7/6/2021	29.40300000	0.121000000	0.249830000
DELAWARE SPECIAL SITUATIONS FUND CLASS I - 24611D664 T	icker FISTX							
	040445004	FIOTY	07/00/0004	07/00/0004	7/0/0001	00.00500000	0.400000000	0.040000000
DELAWARE SPECIAL SITUATIONS FUND CLASS I	24611D664	FISTX	07/02/2021	07/06/2021	7/6/2021	29.065000000	0.103000000	0.249830000
DELAWARE SPECIAL SITUATIONS FUND CLASS A - 24611D672	Ticker FISSX							
DELAWARE SPECIAL SITUATIONS FUND CLASS A	24611D672	FISSX	07/02/2021	07/06/2021	7/6/2021	28.277000000	0.065000000	0.249830000