

# Kayne Anderson Midstream/Energy Fund, Inc. (KMF) – (CUSIP: 48661E108)

## 2017 Form 1099-DIV Dividends & Distributions Information

- Kayne Anderson Midstream/Energy Fund, Inc. is a regulated investment company (“RIC”) and is designating the tax character of dividends and distributions as set forth below.
- Stockholders as of any of the record dates below should receive a 2017 Form 1099-DIV.
- Although stockholders as of December 30, 2016, received the distribution of \$0.35 per share during January 2017, the distribution, as a result of the fund’s RIC status, should not be included in the 2017 Form 1099-DIV and should have been included in the 2016 Form 1099-DIV.
- Although stockholders as of December 29, 2017, received the distribution of \$0.30 per share during January 2018 the distribution, as a result of the fund’s RIC status, should be included in the 2017 Form 1099-DIV.
- Example 1: Stockholder X owned one share during the entire calendar year of 2017 and received \$1.25 of distributions. Stockholder X should receive a 2017 Form 1099-DIV including \$1.25 of Nondividend Distributions (Box 3).
- Example 2: Stockholder X purchased one share on December 27, 2017 (i.e., held the share as of the December 29 record date) and received \$0.30 in January 2018. Stockholder X should receive a 2017 Form 1099-DIV including \$0.30 of Nondividend Distributions (Box 3).

Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Year Included in Shareholders’ Income			Box 1a Total Ordinary Dividends	Box 1b Total Qualified Dividends
				2016	2018	2017		
4/13/2017	4/11/2017	4/21/2017	\$ 0.3500			\$ 0.3500		
7/10/2017	7/6/2017	7/14/2017	\$ 0.3000			\$ 0.3000		
10/9/2017	10/5/2017	10/13/2017	\$ 0.3000			\$ 0.3000		
12/29/2017	12/28/2017	1/12/2018	\$ 0.3000			\$ 0.3000		
			\$ 1.2500			\$ 1.2500		

Record Date	Box 2a Total Capital Gain Distr.	Box 2b Unrecap. Sec. 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	Box 6 Foreign Tax Paid	Box 8 Cash Liquidation Distr	Box 9 Noncash Liquidation Distr	Exempt Interest Dividends
4/13/2017					\$ 0.3500				
7/10/2017					\$ 0.3000				
10/9/2017					\$ 0.3000				
12/29/2017					\$ 0.3000				
					\$ 1.2500				

- Nondividend Distributions (Box 3) are treated as a return of capital for tax purposes (i.e., not as taxable income) and reduce the cost basis of the investment owned.

*This notice is not intended to constitute tax, legal, investment or other professional advice. This is general information and should not be relied upon without consulting your tax advisor.*