

Kayne Anderson Energy Total Return Fund, Inc. - (CUSIP: 48660P104)

2009 Form 1099-DIV Dividends & Distributions Information

- Stockholders as of any of the record dates below should receive a 2009 Form 1099-DIV.
- Although stockholders as of December 31, 2008, received the distribution of \$0.52 per share during January 2009, the distribution should not be included in 2009 Form 1099-DIV and should have been included in 2008 Form 1099-DIV.
- Although stockholders as of December 31, 2009, received the distribution of \$0.48 per share during January 2010, the distribution should be included in 2009 Form 1099-DIV.
- Example 1: Stockholder X owns one share during the entire calendar year of 2009. Stockholder X received \$1.44 of distributions during calendar year 2009. Stockholder X received \$0.48 of distributions during January 2010. Stockholder X should receive a 2009 Form 1099-DIV including \$0.5924 of Ordinary Income (Box 1a), \$0.3073 of Qualified Dividends (Box 1b), and \$1.3276 of Non-dividend Distributions (Box 3).
- Example 2: Stockholder X purchased one share on December 1, 2009 (held the share as of the December 31 record date) and received \$0.48 during January 2010. Stockholder X should receive a 2009 Form 1099-DIV including \$0.1481 of Ordinary Income (Box 1a), \$0.0768 of Qualified Dividends (Box 1b), and \$0.3319 of Non-dividend Distributions (Box 3).

Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Year Included in Shareholders' Income			Box 1a Total	Box 1b Total
				2007	2008	2009	Ordinary Dividends	Qualified Dividends
4/3/2009	4/1/2009	4/17/2009	\$0.48			\$0.48	\$0.1481	\$0.0768
7/6/2009	7/1/2009	7/10/2009	\$0.48			\$0.48	\$0.1481	\$0.0768
10/5/2009	10/1/2009	10/9/2009	\$0.48			\$0.48	\$0.1481	\$0.0768
12/31/2009	12/29/2009	1/15/2010	\$0.48			\$0.48	\$0.1481	\$0.0768
			\$1.92			\$1.92	\$0.5924	\$0.3073

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
4/3/2009					\$0.3319				
7/6/2009					\$0.3319				
10/5/2009					\$0.3319				
12/31/2009					\$0.3319				
					\$1.3276				

- Dividends (Box 1a) are either Qualified Dividends or non-Qualified Dividends. To the extent that Ordinary Dividends (Box 1a) exceeds Qualified Dividends (Box 1b), the difference will be taxed at ordinary income tax rates.
- In addition to other requirements which designate dividends as Qualified Dividends, a stockholder must meet the holding period requirements. Generally, a stockholder must hold the stock for more than 60 days during the 121-day period that begins 60 days before the ex-dividend date.
- Non-dividend 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 shares owned.