

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

## 2013 Form 1099-DIV Dividends & Distributions Information

- Kayne Anderson Energy Total Return 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 2013 Form 1099-DIV.
- Although stockholders as of December 28, 2012, received the distribution of \$0.48 per share during January 2013, the distribution, as a result of the fund’s RIC status, should not be included in the 2013 Form 1099-DIV and should have been included in the 2012 Form 1099-DIV.
- Although stockholders as of December 30, 2013, received the distribution of \$0.48 per share during January 2014, the distribution, as a result of the fund’s RIC status, should be included in the 2013 Form 1099-DIV.
- Example 1: Stockholder X owned one share during the entire calendar year of 2013. Stockholder X should receive a 2013 Form 1099-DIV including \$0.0555 of Total Ordinary Dividends (Box 1a), of which \$0.0555 will be treated as Qualified Dividends (Box 1b); \$1.2288 of Total Capital Gain Distribution; and \$0.6357 of Nondividend Distributions (Box 3).
- Example 2: Stockholder X purchased one share on December 16, 2013 (held the share as of the December 30 record date) and received \$0.48 in January 2014. Stockholder X should receive a 2013 Form 1099-DIV including \$0.0138 of Total Ordinary Dividends (Box 1a), of which \$0.0138 will be treated as Qualified Dividends (Box 1b); \$0.3072 of Total Capital Gain Distribution; and \$0.1590 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
				2012	2014	2013		
4/5/2013	4/3/2013	4/12/2013	\$ 0.4800			\$ 0.4800	\$ 0.0139	\$ 0.0139
7/5/2013	7/2/2013	7/12/2013	\$ 0.4800			\$ 0.4800	\$ 0.0139	\$ 0.0139
10/4/2013	10/2/2013	10/11/2013	\$ 0.4800			\$ 0.4800	\$ 0.0139	\$ 0.0139
12/30/2013	12/26/2013	1/10/2014	\$ 0.4800			\$ 0.4800	\$ 0.0138	\$ 0.0138
			\$ 1.9200			\$ 1.9200	\$ 0.0555	\$ 0.0555

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
4/5/2013	\$ 0.3072				\$ 0.1589				
7/5/2013	\$ 0.3072				\$ 0.1589				
10/4/2013	\$ 0.3072				\$ 0.1589				
12/30/2013	\$ 0.3072				\$ 0.1590				
	\$ 1.2288				\$ 0.6357				

- Total Ordinary Dividends (Box 1a) are either Qualified Dividends or non-Qualified Dividends. To the extent that Total Ordinary Dividends (Box 1a) exceeds Qualified Dividends (Box 1b), the difference will be taxed at the applicable ordinary income tax rate.
- 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.
- 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.*