

**Kayne Anderson NextGen Energy & Infrastructure, Inc. (KMF)**  
**2022 Form 1099-DIV Common Stock Tax Information**  
**CUSIP: 48661E108**

The information below is provided for common stockholders of KMF, a regulated investment company (“RIC”), on distributions paid during the 2022 calendar year. Stockholders holding shares as of any of the record dates below will receive a 2022 Form 1099-DIV.

**2022 Form 1099-DIV**

<b>Ex-Dividend Date</b>	<b>Record Date</b>	<b>Payment Date</b>	<b>Total Distributions Per Share</b>	<b>Box 1a Total Ordinary Dividends</b>	<b>Box 1b Total Qualified Dividends</b>	<b>Box 2a Capital Gains Distributions</b>	<b>Box 3 Nondividend Distributions</b>
1/3/22	1/4/22	1/11/22	\$ 0.1400	\$ 0.0293	\$ 0.0293	\$ 0.0000	\$ 0.1107
4/8/22	4/11/22	4/19/22	\$ 0.1600	\$ 0.0335	\$ 0.0335	\$ 0.0000	\$ 0.1265
7/1/22	7/5/22	7/12/22	\$ 0.1600	\$ 0.0335	\$ 0.0335	\$ 0.0000	\$ 0.1265
9/30/22	10/3/22	10/7/22	\$ 0.1600	\$ 0.0335	\$ 0.0335	\$ 0.0000	\$ 0.1265
<b>KMF Total Distributions Per Share:</b>			<b>\$ 0.6200</b>	<b>\$ 0.1298</b>	<b>\$ 0.1298</b>	<b>\$ 0.0000</b>	<b>\$ 0.4902</b>

**Box 1a:** Ordinary Dividends are distributions paid out of earnings and profits and taxed at ordinary income tax rates.

**Box 1b:** Qualified Dividends are the portion of Ordinary Dividends (Box 1a) that qualify for the reduced capital gains rate if the stockholder meets 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.

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

*This document is provided for general informational purposes only. It does not constitute, and should not be construed as, tax, legal, investment, or other professional advice and cannot be used or relied upon for the purpose of avoiding tax penalties. Investors should consult their tax advisers with respect to the tax consequences of their investment.*

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