Form **8937**(December 2017) Department of the Treasury

Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name Kayne Anderson Energy Infrastructure Fund, Inc. 56-2474626 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Terry Hart 1-877-657-3863 CEF@kaynecapital.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 811 Main Street, 14th Floor Houston, TX 77002 8 Date of action 9 Classification and description See attached Statement 1 Common Stock and Series F Preferred Stock 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 486606106 / 486606601 KYN / KYN.PRF Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► Kayne Anderson Energy Infrastructure Fund, Inc. (KYN) paid distributions to common shareholders during 2020 that were determined to be nontaxable upon computation of KYN's earnings and profits after the tax year-end. See attached Statement 1. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See attached Statement 1. 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 ► KYN's earnings and profits were calculated pursuant to IRC Section 312, and the regulations thereunder. Amounts in excess of earnings and profits reduce the shareholder's tax basis in its shares to the extent of basis.

Pai	rt II	Organizational Action (continued)				
17		ne applicable Internal Revenue Code section(s) and s	subsection(s) upon which the tax trea	atment	is based ▶	► Tax Treatment is based
upor	Interr	nal Revenue Code Section 301 (c) and 316 (a).				
18	Can a	any resulting loss be recognized? ► No.				
	04	,				
19	Provi	de any other information necessary to implement the	adjustment, such as the reportable	tax yea	r ⊳ <u>See a</u>	ttached Statement 1.
Sigr	be	der penalties of perjury, I declare that I have examined this lief, it is true, correct, and complete. Declaration of prepare	s return, including accompanying schedul (other than officer) is based on all information	les and ation of	statements which prepa	, and to the best of my knowledge and arer has any knowledge.
Her	_	gnature ▶	D	oate ►	1/25/21	
	Pri	nt your name ► Terry A. Hart	т	ïtle ►	CFO. Tre:	asurer & Assistant Secretary
Paid	d	Print/Type preparer's name Prepare		Date	0/110	Check if self-employed
	pare Onl					Firm's EIN ▶
Jac	, Jiii	Firm's address ▶				Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Statement 1

Kayne Anderson Energy Infrastructure Fund, Inc. paid distributions to stockholders during 2020 that were determined to be nontaxable upon computation of KYN's earnings and profits after the tax year-end. A stockholder's basis in KYN is reduced by the return of capital distribution amounts reflected in each table below.

Common Stock Distributions (NYSE: KYN)

			<u>Per Share</u>		
Ex-Date	Record Date	Payment Date	Distribution	Return of Capital	
1/15/20	1/16/20	1/31/20	\$0.1200	\$0.1200	
2/19/20	2/20/20	2/28/20	\$0.1200	\$0.1200	
4/22/20	4/23/20	4/30/20	\$0.1200	\$0.1200	
6/17/20	6/18/20	6/30/20	\$0.1500	\$0.1500	
9/21/20	9/22/20	9/30/30	\$0.1500	\$0.1500	
12/18/20	12/21/20	12/31/20	<u>\$0.1500</u>	<u>\$0.1500</u>	
Total KYN Di	stributions Per Sha	\$0.8100	\$0.8100		

Series F Preferred Stock Distributions (NYSE: KYN.PRF)

			<u>Per Snare</u>		
Ex-Date	Record Date	Payment Date	Distribution	Return of Capital	
12/12/19	12/13/19	1/2/20	\$0.072917	\$0.072917	
1/14/20	1/15/20	2/3/20	\$0.072917	\$0.072917	
2/12/20	2/13/20	2/13/20	<u>\$0.029167</u>	<u>\$0.029167</u>	
Total KYN.PF	RF Distributions Per	\$0.175001	\$0.175001		

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Nontaxable distributions are treated as return of capital for tax purposes (i.e., not considered to be taxable income) and thus reduce the cost basis of the shareholder's investment. Stockholders who received these distributions should not include these amounts in taxable income, but instead should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid.

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