Form **8937**

Report of Organizational ActionsAffecting Basis of Securities

(December 2017)

Department of the Treasury Internal Revenue Service

► See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer							
1 Issuer's name		2 Issuer's employer identification number (EIN)					
Marine Analone on Foreign In	for two two Found	·		50.0474000			
Kayne Anderson Energy In 3 Name of contact for add			e No. of contact	56-2474626 5 Email address of contact			
3 Name of contact for additional information		+ releption	e No. or contact	J 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	7 City, town, or post office, state, and ZIP code of contact					
811 Main Street, 14th Floor 8 Date of action	•	Houston, TX 77002					
• Date of action		9 Class	ification and description				
See attached Statement 1		Commor	n Stock				
10 CUSIP number	11 Serial number(s		12 Ticker symbol	13 Account number(s)			
486606106			KYN				
				See back of form for additional questions.			
				date against which shareholders' ownership is measured for stributions to common shareholders during 2021			
				rofits after the tax year-end. See attached Statement 1.			
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45 Describe the mounth of			the best of the	with the boundary for LLO Assessment and advantage of the control			
15 Describe the quantitation share or as a percental				urity in the hands of a U.S. taxpayer as an adjustment per			
Share or as a percenta	ige of old basis > Se	e attached S	tatement 1.				
-							
	-			ulation, such as the market values of securities and the			
				Section 312, and the regulations thereunder. Amounts in			
excess of earnings and pr	ofits reduce the sha	areholder's ta	ax basis in its shares to t	he extent of basis.			

Pa	rt II	Organizational Action (cont	tinued)		
4-	، حالة المحاد ا	- ampliants Internal Devenue Code			
17		e applicable Internal Revenue Code		vnich the tax treatment is based	Tax Treatment is based
upoi	<u>ı interni</u>	al Revenue Code Section 301 (c) a	ind 316 (a).		
18	Can ar	ny resulting loss be recognized? •	No.		
		.,			
-					
19	Provid	e any other information necessary to	implement the adjustment, such as	the reportable tax year ► See att	ached Statement 1.
-					
	Line	ler penalties of perjury, I declare that I h	ave exemined this return, including ages	mnanying ashadulas and statements	and to the heat of my knowledge and
	beli	ef, it is true, correct, and complete. Decla	ration of preparer (other than officer) is ba	ased on all information of which prepa	rer has any knowledge.
Sig	n		1.1		
Her	е	- 101	V		
	Signa	ature •	V	Date ► <u>1/31/22</u>	
	Deies	Vollanomo & Torry A. Hort		Title > CFO Tree	asurer & Assistant Secretary
		your name ► Terry A. Hart Print/Type preparer's name	Preparer's signature	Title ► CFO, Tre	DTIN
Pai					Check if self-employed
	parer		l	l	Firm's EIN ►
Use Only		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. (NYSE: KYN) paid distributions to stockholders during 2021 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.

KYN 2021 Common Stock Distributions

			Amount Per Share	
Ex-Date	Record Date	Payment Date	Distribution	Return of Capital
3/22/21	3/23/21	3/31/21	\$ 0.1500	\$ 0.1500
7/2/21	7/6/21	7/13/21	\$ 0.1750	\$ 0.1750
10/1/21	10/4/21	10/8/21	\$ 0.1750	<u>\$ 0.1750</u>
Total KYN Dis	tributions Per Share:	\$0.5000	\$0.5000	

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.

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.