Kayne Anderson MLP Investment Company - Common Shares (CUSIP: 486606106)

2013 Form 1099-DIV Dividends & Distributions Information

- Stockholders holding shares as of any of the record dates below should receive a 2013 Form 1099-DIV.
- The information on dividends and distributions paid during the calendar year 2013 is set forth below.
- Example 1: Stockholder X owned one share from December 28, 2012 through all of calendar year of 2013 and received \$2.29 of distributions during calendar year 2013. Stockholder X should receive a 2013 Form 1099-DIV including \$1.5423 of Total Ordinary Dividends (Box 1a), of which \$1.5423 will be treated as Qualified Dividends (Box 1b), and \$0.7477 of Nondividend Distributions (Box 3).
- Example 2: Stockholder X purchased one share on September 30, 2013 (i.e., held the share as of the October 4 record date) and received \$0.5950 of distributions during calendar year 2013. Stockholder X should receive a 2013 Form 1099-DIV including \$0.4008 of Total Ordinary Dividends (Box 1a), of which \$0.4008 will be treated as Qualified Dividends (Box 1b), and \$0.1942 of Nondividend Distributions (Box 3).

Record	Ex-Dividend	Payable	Total Distribution	Year Included in Shareholders' Income			Box 1a Total Ordinary		<u>Box 1b</u> Total Qualified		
Date	Date	Date	Per Share	2012	2014		2013	Dividends		Dividends	
12/28/2012	12/26/2012	1/11/2013	\$ 0.5500			\$	0.5500	\$	0.3704	\$	0.3704
4/5/2013	4/3/2013	4/12/2013	\$ 0.5650			\$	0.5650	\$	0.3805	\$	0.3805
7/5/2013	7/2/2013	7/12/2013	\$ 0.5800			\$	0.5800	\$	0.3906	\$	0.3906
10/4/2013	10/2/2013	10/11/2013	\$ 0.5950			\$	0.5950	\$	0.4008	\$	0.4008
			\$ 2.2900			\$	2.2900	\$	1.5423	\$	1.5423

	Box 2a	Box 2b	Box 2c	Box 2d	Box 3	Box 6	Box 8	<u>Box 9</u>	
		Unrecap				Foreign	Cash	Noncash	Exempt
Record	Total Capital	Sec. 1250	Section 1202	Collectibles	Nondividend	Tax	Liquidation	Liquidation	Interest
Date	Gain Distr.	Gain	Gain	(28%) Gain	Distributions	Paid	Distr	Distr	Dividends
12/28/2012					\$ 0.1796				
4/5/2013					\$ 0.1845				
7/5/2013					\$ 0.1894				
10/4/2013					\$ 0.1942				
					\$ 0.7477				

- 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.

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