

# Kayne Anderson MLP Investment Company – Series D Mandatory Redeemable Preferred Shares (CUSIP: 486606403)

## 2013 Form 1099-DIV Dividends & Distributions Information

- Stockholders 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 14, 2012 until it was redeemed on May 13, 2013. Stockholder X received \$0.556875 of distributions during calendar year 2013. Stockholder X should receive a 2013 Form 1099-DIV including \$0.556875 of Total Ordinary Dividends (Box 1a) of which \$0.556875 will be treated as Qualified Dividends (Box 1b).
- Example 2: Stockholder X purchased one share on April 5, 2013 (held the share as of the April 15 record date) and received \$0.144375 during calendar year 2013. Stockholder X should receive a 2013 Form 1099-DIV including \$0.144375 of Total Ordinary Dividends (Box 1a) of which \$0.144375 will be treated as Qualified Dividends (Box 1b).

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		
12/14/2012	12/12/2012	1/2/2013	\$ 0.103125			\$ 0.103125	\$ 0.103125	\$ 0.103125
1/15/2013	1/11/2013	2/1/2013	\$ 0.103125			\$ 0.103125	\$ 0.103125	\$ 0.103125
2/15/2013	2/13/2013	3/1/2013	\$ 0.103125			\$ 0.103125	\$ 0.103125	\$ 0.103125
3/15/2013	3/13/2013	4/1/2013	\$ 0.103125			\$ 0.103125	\$ 0.103125	\$ 0.103125
4/15/2013	4/11/2013	5/13/2013	\$ 0.144375			\$ 0.144375	\$ 0.144375	\$ 0.144375
			\$ 0.556875			\$ 0.556875	\$ 0.556875	\$ 0.556875

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
12/14/2013									
1/15/2013									
2/15/2013									
3/15/2013									
4/15/2013									

- 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.*