

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

### 2015 Form 1099-DIV Dividends & Distributions Information

- Stockholders holding shares as of any of the record dates below should receive a 2015 Form 1099-DIV.
- The information on dividends and distributions paid during the calendar year 2015 is set forth below.
- Example 1: Stockholder X owned one share during the entire calendar year of 2015 and received \$2.6275 of distributions during calendar year 2015. Stockholder X should receive a 2015 Form 1099-DIV including \$2.1496 of Total Ordinary Dividends (Box 1a), of which \$2.1496 will be treated as Qualified Dividends (Box 1b), and \$0.4779 of Nondividend Distributions (Box 3).
- Example 2: Stockholder X purchased one share on September 30, 2015 (i.e., held the share as of the October 5 record date) and received \$0.6575 of distributions during calendar year 2015. Stockholder X should receive a 2015 Form 1099-DIV including \$0.5379 of Total Ordinary Dividends (Box 1a), of which \$0.5379 will be treated as Qualified Dividends (Box 1b), and \$0.1196 of Nondividend Distributions (Box 3).

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
				2014	2016	2015		
1/7/2015	1/5/2015	1/16/2015	\$ 0.6550			\$ 0.6550	\$ 0.5359	\$ 0.5359
4/6/2015	4/1/2015	4/10/2015	\$ 0.6575			\$ 0.6575	\$ 0.5379	\$ 0.5379
7/6/2015	7/1/2015	7/10/2015	\$ 0.6575			\$ 0.6575	\$ 0.5379	\$ 0.5379
10/5/2015	10/1/2015	10/9/2015	\$ 0.6575			\$ 0.6575	\$ 0.5379	\$ 0.5379
			\$ 2.6275			\$ 2.6275	\$ 2.1496	\$ 2.1496

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
1/7/2015					\$ 0.1191				
4/6/2015					\$ 0.1196				
7/6/2015					\$ 0.1196				
10/5/2015					\$ 0.1196				
					\$ 0.4779				

- 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.*