

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

### 2017 Form 1099-DIV Dividends & Distributions Information

- Stockholders holding shares as of any of the record dates below should receive a 2017 Form 1099-DIV.
- The information on dividends and distributions paid during the calendar year 2017 is set forth below.
- **Example 1:** Stockholder X owned one share during the entire calendar year of 2017 and received \$1.90 of distributions during calendar year 2017. Stockholder X should receive a 2017 Form 1099-DIV including \$0.5333 of Total Ordinary Dividends (Box 1a), of which \$0.5333 will be treated as Qualified Dividends (Box 1b), and \$1.3667 of Nondividend Distributions (Box 3).
- **Example 2:** Stockholder X purchased one share on October 4, 2017 (i.e., held the share as of the October 9 record date) and received \$0.45 of distributions during calendar year 2017. Stockholder X should receive a 2017 Form 1099-DIV including \$0.1263 of Total Ordinary Dividends (Box 1a), of which \$0.1263 will be treated as Qualified Dividends (Box 1b), and \$0.3237 of Nondividend Distributions (Box 3).

Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Year Included in Shareholders' Income			Box 1a	Box 1b
				2016	2018	2017	Total Ordinary Dividends	Total Qualified Dividends
1/6/2017	1/4/2017	1/13/2017	\$ 0.5500			\$ 0.5500	\$ 0.1544	\$ 0.1544
4/13/2017	4/11/2017	4/21/2017	\$ 0.4500			\$ 0.4500	\$ 0.1263	\$ 0.1263
7/10/2017	7/6/2017	7/14/2017	\$ 0.4500			\$ 0.4500	\$ 0.1263	\$ 0.1263
10/9/2017	10/5/2017	10/13/2017	\$ 0.4500			\$ 0.4500	\$ 0.1263	\$ 0.1263
			\$ 1.9000			\$ 1.9000	\$ 0.5333	\$ 0.5333

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
1/6/2017					\$ 0.3956				
4/13/2017					\$ 0.3237				
7/10/2017					\$ 0.3237				
10/9/2017					\$ 0.3237				
					\$ 1.3667				

- 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.*