

Form **8937**

(December 2017)

Department of the Treasury
Internal Revenue Service**Report of Organizational
Actions Affecting Basis of
Securities**

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Kayne Anderson Energy Infrastructure Fund, Inc.		56-2474626	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Colby Parker	1-877-657-3863	CEF@kayneanderson.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
717 Texas Avenue, Suite 2200		Houston, TX 77002	
8 Date of action	9 Classification and description		
See attached Statement 1	Common Stock		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
486606106		KYN	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

- 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ Kayne Anderson Energy Infrastructure Fund, Inc. (KYN) paid distributions to common shareholders during 2025

that were determined to be nontaxable upon computation of KYN's earnings and profits after the tax year-end. See attached Statement 1.

- 15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ See attached Statement 1.

- 16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ KYN's earnings and profits were determined in accordance with Section 312 of the Internal Revenue Code and the applicable Treasury Regulations. Distributions in excess of earnings and profits are treated as a return of capital and reduce a stockholder's tax basis in the applicable shares on which the distributions were paid, to the extent of such basis.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Tax Treatment is based upon Internal Revenue Code Section 301 (c) and 316 (a).

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached Statement 1.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ /s/ A. Colby Parker

Date ▶ 1/20/26

Print your name ▶ A. Colby Parker

Title ▶ CFO & Treasurer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Statement 1

Kayne Anderson Energy Infrastructure Fund, Inc. (NYSE: KYN) paid distributions to stockholders during 2025 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 the table below.

KYN 2025 Common Stock Distributions

<u>Ex-Date</u>	<u>Record Date</u>	<u>Payment Date</u>	<u>Amount Per Share</u>	
			<u>Distribution</u>	<u>Return of Capital</u>
1/15/25	1/15/25	1/31/25	\$0.0800	\$0.0146
2/14/25	2/14/25	2/28/25	\$0.0800	\$0.0146
3/14/25	3/14/25	3/31/25	\$0.0800	\$0.0146
4/15/25	4/15/25	4/30/25	\$0.0800	\$0.0146
5/15/25	5/15/25	5/30/25	\$0.0800	\$0.0146
6/13/25	6/13/25	6/30/25	\$0.0800	\$0.0146
7/15/25	7/15/25	7/31/25	\$0.0800	\$0.0146
8/15/25	8/15/25	8/29/25	\$0.0800	\$0.0146
9/15/25	9/15/25	9/30/25	\$0.0800	\$0.0146
10/15/25	10/15/25	10/31/25	\$0.0800	\$0.0146
11/14/25	11/14/25	11/28/25	\$0.0800	\$0.0146
12/15/25	12/15/25	12/31/25	\$0.0800	\$0.0600
Total KYN Distributions Per Share:			\$0.9600	\$0.2206

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 stockholder'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.

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