

Kayne Anderson MLP Investment Company – Series G Mandatory Redeemable Preferred Shares (CUSIP: 486606700)

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 the public offering in September 2013 through the rest of calendar year of 2013. Stockholder X received \$0.242778 of distributions during calendar year 2013. Stockholder X should receive a 2013 Form 1099-DIV including \$0.242778 of Total Ordinary Dividends (Box 1a) of which \$0.242778 will be treated as Qualified Dividends (Box 1b).
- **Example 2:** Stockholder X purchased one share on November 5, 2013 (held the share as of the November 15 record date) and received \$0.095843 in December 2013. Stockholder X should receive a 2013 Form 1099-DIV including \$0.095843 of Total Ordinary Dividends (Box 1a) of which \$0.095843 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		
10/15/2013	10/11/2013	11/1/2013	\$ 0.146944			\$ 0.146944	\$ 0.146944	\$ 0.146944
11/15/2013	11/13/2013	12/2/2013	\$ 0.095834			\$ 0.095834	\$ 0.095834	\$ 0.095834
			\$ 0.242778			\$ 0.242778	\$ 0.242778	\$ 0.242778

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
10/15/2013 11/15/2013									

- 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.