



DUFF & PHELPS

Utility and Infrastructure Fund Inc.

200 SOUTH WACKER DRIVE, SUITE 500
CHICAGO, ILLINOIS 60606

2019 TAX INFORMATION – COMMON STOCK SHAREHOLDERS
PLEASE READ CAREFULLY

This letter, showing the character of distributions paid by your Fund on its common stock for the calendar year 2019, is sent to assist you in the preparation of your federal and state income tax returns. Each individual taxpayer should consult his or her own tax adviser for information related to your personal tax situation.

Date Paid	Per Share				Reinvestment Price
	Ordinary Income Dividends	Long-Term Capital Gain Distributions	Return of Capital	Total Distributions	
March 29, 2019	\$0.00	\$0.19	\$0.16	\$0.35	\$15.13
June 28, 2019	\$0.00	\$0.19	\$0.16	\$0.35	\$15.67
September 30, 2019	\$0.00	\$0.19	\$0.16	\$0.35	\$15.50
December 31, 2019	\$0.35	\$0.00	\$0.00	\$0.35	\$15.55
Totals	\$0.35	\$0.57	\$0.48	\$1.40	

Ordinary Income - A portion of these distributions may be eligible for a reduced tax rate. The percentage of each ordinary income dividend that is qualified dividend income is 25% (shown in Box 1b of your Form 1099-DIV). The percentage of each ordinary income dividend that qualifies for the dividends received deduction allowed to certain corporate shareholders is 68.62%.

Of the dividends paid in 2019, no portion was derived from earnings on obligations of the U.S. Government.

Long Term Capital Gains - For 2019, 39.85% of the Fund's total distributions represent Long Term Capital Gains (shown in Box 2a of your 1099-DIV).

Return of Capital – For 2019, 35.15% of the Fund's total distribution represent a non-taxable return of capital (shown in Box 3 of your 1099-DIV). These distributions are a tax-free return of capital and should not be reported as income, whether received in cash or reinvested in stock. The distributions from return of capital will, however, reduce a shareholder's cost basis.

For more information about the Fund, please contact Shareholder Services at (866) 270-7598, by email at duff@virtus.com, or visit the DPG website, www.dpimc.com/dpg.

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