



DUFF & PHELPS

Utility and Infrastructure Fund Inc.

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2019 TAX INFORMATION MRP Shares Only

This letter shows the tax treatment for dividends received by holders of the Floating Rate Mandatory Redeemable Preferred Shares ("MRP shares").

MRP Shares – Series A, B and C

Date Paid	Ordinary Income	Long Term Capital Gains
April 1, 2019	0.00%	100.00%
July 1, 2019	0.00%	100.00%
October 1, 2019	0.00%	100.00%
January 2, 2020	100.00%	0.00%

The table above provides the percentage of each dividend payment that is ordinary income and long-term capital gains. The percentage of each ordinary income dividend which qualifies for the dividends received deduction allowed to certain corporate shareholders is 68.62%. The percentage of each ordinary dividend that is qualified dividend income to individual shareholders is 100.00%.

Form 1099-DIV for the calendar year 2019 includes the dividend paid in January 2020 because this dividend is treated for tax purposes as having been paid in 2019.

IRS Circular 230 Disclosure: Any information contained in this communication (including any attachments) is not intended to be used, and cannot be used, to avoid penalties imposed under the U.S. Internal Revenue Code.