



DUFF & PHELPS

Utility and Infrastructure Fund Inc.

200 SOUTH WACKER DRIVE, SUITE 500
CHICAGO, ILLINOIS 60606

2020 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 2020, is sent to assist you in the preparation of your federal and state income tax returns. Each individual taxpayer should consult with 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 31, 2020	\$0.12	\$0.00	\$0.23	\$0.35	\$9.816636
June 30, 2020	\$0.12	\$0.00	\$0.23	\$0.35	\$11.195522
September 30, 2020	\$0.12	\$0.00	\$0.23	\$0.35	\$10.820662
December 31, 2020	\$0.35	\$0.00	\$0.00	\$0.35	\$12.649062
Totals	\$0.71	\$0.00	\$0.69	\$1.40	

Ordinary Income – For 2020, approximately 51% of the Fund’s total distributions represent ordinary income (shown in Box 1a of your 1099-DIV). These distributions will be taxed as ordinary income whether received in cash or reinvested in stock. 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 75.35% (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 43.05%.

Of the dividends paid in 2020, no portion was derived from earnings on obligations of the U.S. Government.

Long Term Capital Gains - For 2020, none of the Fund’s total distributions represent Long Term Capital Gains (shown in Box 2a of your 1099-DIV).

Return of Capital – For 2020, approximately 49% of the Fund’s total distributions 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 your cost basis in the shares.

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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