



DUFF & PHELPS

Utility and Infrastructure Fund Inc.

200 SOUTH WACKER DRIVE, SUITE 500
CHICAGO, ILLINOIS 60606

2021 TAX INFORMATION
FLOATING RATE MANDATORY REDEEMABLE PREFERRED SHARES
PLEASE READ CAREFULLY

To assist you and your tax professional in completing your tax return, we are providing you with the following information. The table below indicates the tax character of distributions paid by the Duff & Phelps Utility and Infrastructure Fund Inc. (the “Fund”) to the holders of its Floating Rate Mandatory Redeemable Preferred Shares (“MRP Shares”) during the calendar year 2021. Please consult with your tax advisor for information related to your personal tax situation.

CLOSED END FUND	Symbol	As a Percentage of Total Dividends		As a Percentage of Ordinary Income Dividends	
		Ordinary Income Dividends	Return of Capital	Qualified Dividends	Dividends Received Deduction
Duff & Phelps Utility and Infrastructure Fund Inc. MRP Shares – Series B <i>(The Series B shares were fully redeemed on October 22, 2021)</i>	DPG	0.00%	100.00%	0.00%	0.00%
Duff & Phelps Utility and Infrastructure Fund Inc. MRP Shares – Series C	DPG	24.64%	75.36%	100.00%	81.33%

Ordinary Income Dividends (shown in Box 1a of your Form 1099-DIV) – These distributions will be taxed as ordinary income.

Capital Gain Distributions (shown in Box 2a of your Form 1099-DIV) – Shows the portion of the Fund’s total distributions that represent long term capital gains.

Return of Capital (shown as “Nondividend distributions” in Box 3 of your Form 1099-DIV) – These distributions represent a non-taxable return of capital. These distributions are a tax-free return of capital and should not be reported as income. The distributions from return of capital will, however, reduce your cost basis in the shares.

Qualified Dividends (shown in Box 1b of your Form 1099-DIV) – The percentage of the ordinary income dividends that may be eligible for reduced capital gains tax rates.

Dividends Received Deduction The percentage of the ordinary income dividends that qualify for the dividends received deduction allowed to certain corporate shareholders.

Of the ordinary income dividends paid in 2021 by the Fund, no portion was derived from earnings on obligations of the U.S. Government.

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.

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.