Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	ssuer			•			
1 Issuer's name				2 Issuer's employer identification number (EIN)			
Duff & Phelps Utility and Ir			N fll	45-2261437			
3 Name of contact for add	ditional information	4 Telephor	ne No. of contact	5 Email address of contact			
Fund Services			866-270-7598	duff@virtus.com			
6 Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact					
·			,				
200 South Wacker Drive, S	suite 500			Chicago, IL 60606			
8 Date of action		9 Clas	sification and description				
10/31/2023	11 Sorial number		of Capital 12 Ticker symbol	13 Account number(s)			
10 COSIF Humber	0 CUSIP number 11 Serial number(s)		12 Ticker Symbol	Account number(s)			
26433C105	N/A		DPG (NYSE)	N/A			
		ch additiona	, ,	See back of form for additional questions.			
14 Describe the organiza	tional action and, if a	applicable, th	e date of the action or the	date against which shareholders' ownership is measured for			
the action ► During	the year ended Oct	ober 31, 202	3, the issuer distributed a	amounts to its shareholders, a portion of which			
				dates and return of capital amounts per share.			
•	-			curity in the hands of a U.S. taxpayer as an adjustment per			
				ibution per share, as well as the non-taxable return of			
				share should reduce the taxpayer's adjusted basis			
				I distribution amount. For example, if you held one			
	s of \$20.00 on ex d	ate 03/14/23,	the return of capital is \$0	0.35, your shareholder basis would be reduced and now			
equals \$19.65 per share.							
16 Describe the calculation	on of the change in b	asis and the	data that supports the calc	culation, such as the market values of securities and the			
	_			gs and profits was performed as of 10/31/23,			
				I the portion that constituted a non-taxable return of			
capital.		Janon mar o		a the pertient that contentated a front taxable retains e.			
20,000							

Part I		Organizatio	onal Action (co	ntinued)						
			ernal Revenue Coc	le section(s	s) and subsection(s) upon which the t	ax treatment	is based ▶		
§301(c)	and §	316(a)								
									sted basis of each share	
held on	the d	ate of distribu	ution. Upon dispo	sition of a	III or a portion of	the shares, the tax	kpayer shou	ıld recogni	ze greater gain/less loss.	
-										
-										
-										
						nt, such as the repo			2002 Farma 1000	
The repo	ortab	ie tax year of	the distributions	IS 2023. A	ctual return of ca	pital will be reflect	ted on the ta	axpayer's 2	2023 FORM 1099.	
	Unde belief	r penalties of pe	erjury, I declare that I	have exam	ined this return, included in the control of the co	uding accompanying s	schedules and information of	statements,	and to the best of my knowledge and	
Sign	DOILO	elief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.								
Here	0:			√			D-4- h	Docon	abor 9, 2022	
	Signa	ture ►	Mahmaa d Dahr				Date ►	Decen	nber 8, 2023	
	Print	your name ► A	Mahmood Rahm signed copy is m		by the issuer.		Title ►	Vice Pres	ident	
Paid		Print/Type pre			Preparer's signature	1	Date	1.10.103	Check if PTIN	
Prepa	rer								self-employed	
Use O		Firm's name	>						Firm's EIN ▶	
		Firm's address				<u> </u>	1.5		Phone no.	
send Fo	rm 89	ು (including a	accompanying stat	tements) to	Department of t	ne i reasury, Interna	ıı Kevenue S	ervice, Ogo	den, UT 84201-0054	

Duff & Phelps Utility and Infrastructure Fund Inc. Form 8937 Attachment 10/31/2023

				Distribution Per Share				
Ex-Date	Record Date	Payable Date	riginal Income Declaration	Revised Ordinary Income		Revised Return of Capital ("ROC")		
3/14/2023	3/15/2023	3/31/2023	\$ 0.3500	\$	-	\$	0.3500	
6/14/2023	6/15/2023	6/30/2023	\$ 0.3500	\$	-	\$	0.3500	
9/14/2023	9/15/2023	9/29/2023	\$ 0.2100	\$	-	\$	0.2100	

EIN:

45-2261437