



DUFF & PHELPS

Utility and Infrastructure Fund Inc.

10 SOUTH WACKER DRIVE, 19th FLOOR
CHICAGO, ILLINOIS 60606

2023 TAX INFORMATION – COMMON STOCK SHAREHOLDERS 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”) on its common stock for the calendar year 2023. Please consult with your tax professional for information related to your personal tax situation.

CLOSED-END FUND	Symbol	Per Share			Return of Capital Percentage	As a Percentage of Ordinary Income Dividends	
		Ordinary Income Dividends	Return of Capital	Total Distributions		Qualified Dividends	Dividends Received Deduction
Duff & Phelps Utility and Infrastructure Fund Inc.	DPG	\$ 0.210	\$0.910	\$1.120	81.25%	100.00%	100.00%

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

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, whether received in cash or reinvested in stock. 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 2023 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.

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