(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name NXG NEXTGEN INFRASTRUCTURE INCOME FUND 46-0742000 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact MICHAEL SCHMIDT MICHAEL.SCHMIDT1@USBANK.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and Zip code of contact 777 EAST WISCONSIN AVENUE **MILWAUKEE, WISCONSIN, 53202** 9 Classification and description 8 Date of action **REFER TO ATTACHED SCHEDULE** NONTAXABLE RETURN OF CAPITAL DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 231647207 NXG Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► NXG NEXTGEN INFRASTRUCTURE INCOME FUND PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO SHAREHOLDERS. PLEASE REFER TO ATTACHED SCHEDULE Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► FOR THE TOTAL NONTAXABLE RETURN OF CAPITAL PORTION OF THE DIVIDEND PAID TO SHAREHOLDERS, PLEASE REFER TO ATTACHED SCHEDULE. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► THE TAX BASIS IS LOWERED BY THE PER SHARE AMOUNT FOR THE SHAREHOLDERS. PLEASE REFER TO THE ATTACHED SCHEDULE. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 and IRC §316.

Par	t II	Organizational Action (continued	l)				
17	List the	e applicable Internal Revenue Code section	n(s) and subsection(s) upon which the tax	treatment is based ▶	► IRC §301, §316		
		ny resulting loss be recognized? ► NO LC		TRIBUTIONS PAID	ТО ТНЕ		
SHAF	REHOL	DERS. PLEASE REFER TO ATTACHED	SCHEDULE.				
		e any other information necessary to imple			NFORMATION PROVIDED		
ABO	/E WIL	L BE PROVIDED ON THE SHAREHOLDE	ERS 2023 1099 DIV STATEMENT BOX 3.				
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge an belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.						
Sign Here		Signature ► Ble 57					
	Prin	Blake Nelson		Title ► Chief F	inancial Officer		
Paid	d oarer	Print/Type preparer's name	Preparer's signature	Date	Check if if self-employed		
	Only			· · · · · · · · · · · · · · · · · · ·	Firm's EIN ▶		
	———	Firm's address ▶			Phone no.		
Send	Form 8	3937 (including accompanying statements)	to: Department of the Treasury, Internal F	Revenue Service, Ogo			

Form 8937 (Rev. 12-2011)

FORM 8937 Report of Organizational Actions Affecting Basis of Securities

NXG NextGen Infrastructure Income Fund

EIN: 46-0742000

	Box 10	Box 12
Part I	Cusip Number	Ticker Symbol
	231647207	NXG

Part II, Organizational action on the basis of the security in the hands of a U.S. taxpayer:

			Total	Total
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Record	Ex-Dividend	Payable	Distribution	ROC
Date	Date	Date	Per Share	Per Share
1/18/2023	1/17/2023	1/31/2023	0.21320000	0.09291791
2/15/2023	2/14/2023	2/28/2023	0.27000000	0.11767277
3/15/2023	3/14/2023	3/31/2023	0.27000000	0.11767277
4/18/2023	4/17/2023	4/28/2023	0.27000000	0.11767277
5/15/2023	5/12/2023	5/31/2023	0.27000000	0.11767277
6/15/2023	6/14/2023	6/30/2023	0.27000000	0.11767277
7/18/2023	7/17/2023	7/31/2023	0.27000000	0.11767277
8/15/2023	8/14/2023	8/31/2023	0.27000000	0.11767277
9/18/2023	9/15/2023	9/29/2023	0.54000000	0.23534554
10/16/2023	10/13/2023	10/31/2023	0.54000000	0.23534554
11/15/2023	11/14/2023	11/30/2023	0.54000000	0.23534554