

## Part I Reporting Issuer

## 1 Issuer's name

NEUBERGER ENERGY INFRASTRUCTURE AND INCOME FUND INC.  
(F/K/A: NEUBERGER BERMAN ENERGY INFRASTRUCTURE AND INCOME FUND INC.)

### 3 Name of contact for additional information

**4 Telephone No. of contact**

NEUBERGER BERMAN RETAIL SERVICES

800-877-9700

**6** Number and street (or P.O. box if mail is not delivered to street address) of contact:

1290 AVENUE OF THE AMERICAS 22ND FLOOR

## 8 Date of action

## 9 Classification and description

SEE ATTACHED SCHEDULE E

#### NONTAXABLE RETURN OF CAPITAL DISTRIBUTION

**10 CUSIP number**

**11 Serial number(s)**

## 12 Ticker symbol

**13 Account number(s)**

**Part II** **Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► **THE NEUBERGER ENERGY INFRASTRUCTURE AND INCOME FUND INC. PAID NONTAXABLE RETURN OF CAPITAL DISTRIBUTIONS TO SHAREHOLDERS. PLEASE REFER TO ATTACHED SCHEDULE.**

15 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 DIVIDENDS PAID TO SHAREHOLDERS PLEASE REFER TO ATTACHED SCHEDULE.

16 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 OF NON-TAXABLE RETURN OF CAPITAL. PLEASE REFER TO ATTACHED SCHEDULE. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 and IRC §316.**

## Part II      **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►  
INTERNAL REVENUE CODE ("IRC") SECTION 301(c)(2), IRC SECTION 316(a) AND IRC SECTION 316(b)(4).

**18 Can any resulting loss be recognized? ► NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID TO THE SHAREHOLDERS. POTENTIAL GAIN MAY RESULT IF SHAREHOLDER HAS A ZERO BASIS.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE INFORMATION PROVIDED ABOVE WILL BE PROVIDED ON THE SHAREHOLDERS' 2025 1099 DIV STATEMENT BOX 3.

|                                       |   |                                      |      |   |      |
|---------------------------------------|---|--------------------------------------|------|---|------|
| <b>Sign Here</b>                      | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. |                                      |      |   |      |
|                                       | Signature ►   | SIGNED COPY MAINTAINED BY THE ISSUER |      |   |      |
|                                       | Date ►  |                                      |      |   |      |
|                                       | Print your name ►   | Title ►                              |      |   |      |
| <b>Paid<br/>Preparer<br/>Use Only</b> | Print/Type preparer's name  | Preparer's signature                 | Date | Check <input type="checkbox"/> if self-employed | PTIN |
|                                       | Firm's name ►   |                                      |      | Firm's EIN ►                                    |      |
|                                       | Firm's address ►  |                                      |      | Phone no.                                       |      |

**FORM 8937 Report of Organization Actions Affecting Basis of Securities****Neuberger Energy Infrastructure and Income Fund Inc.**

EIN: 46-2081430

| Part I | Box 10<br>Cusip Number | Box 12<br>Ticker Symbol |
|--------|------------------------|-------------------------|
|        | 64129H104              | NML                     |

**Part II, #15, Organizational action on the basis of the security in the hands of a U.S. taxpayer:**

| Record Date | Ex-Dividend Date | Payable Date | Total Distribution Per Share | Total ROC Per Share |
|-------------|------------------|--------------|------------------------------|---------------------|
| 1/15/2025   | 1/15/2025        | 1/31/2025    | \$0.05840000                 | \$0.01034498        |
| 2/18/2025   | 2/18/2025        | 2/28/2025    | \$0.05840000                 | \$0.01034498        |
| 3/17/2025   | 3/17/2025        | 3/31/2025    | \$0.05840000                 | \$0.01034498        |
| 4/15/2025   | 4/15/2025        | 4/30/2025    | \$0.05840000                 | \$0.01034498        |
| 5/15/2025   | 5/15/2025        | 5/30/2025    | \$0.05840000                 | \$0.01034498        |
| 6/16/2025   | 6/16/2025        | 6/30/2025    | \$0.05840000                 | \$0.01034498        |
| 7/15/2025   | 7/15/2025        | 7/31/2025    | \$0.05840000                 | \$0.01034498        |
| 8/15/2025   | 8/15/2025        | 8/29/2025    | \$0.05840000                 | \$0.01034498        |
| 9/15/2025   | 9/15/2025        | 9/30/2025    | \$0.05840000                 | \$0.01034498        |
| 10/15/2025  | 10/15/2025       | 10/31/2025   | \$0.05840000                 | \$0.01034498        |
| 11/17/2025  | 11/17/2025       | 11/28/2025   | \$0.05840000                 | \$0.01034498        |
| 12/15/2025  | 12/15/2025       | 12/31/2025   | \$0.05840000                 | \$0.00000000        |

**Effect on Cost Basis**

The adjusted tax basis of the shareholder's shares is decreased by the per share return of capital shown above, multiplied by the number of shares of the Fund the shareholder owns. To the extent the amounts identified as return of capital exceeds shareholder's adjusted tax basis in its Fund shares, such excess would be recognized as capital gain from the sale or exchange property.

Shareholders should consult with their tax advisors for more information.