(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name MAINSTAY CUSHING ENERGY INCOME FUND 37-1694790 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact ANGELA A. TER MAAT ANGELA.TERMAAT@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 811 E WISCONSIN AVE MILWAUKEE, WISCONSIN, 53202 8 Date of action 9 Classification and description 5/22/20 NONTAXABLE RETURN OF CAPITAL DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 56064B522, 56064B498 56064B480, 56064B514 CURAX CURCX CURZX CURNX Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► DURING 2020, THE MAINSTAY CUSHING ENERGY INCOME FUND DECLARED DIVIDENDS. PLEASE REFERENCE THE ATTACHED SHEET FOR DETAILS RELATING TO THE DATE OF ACTION 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 EACH DIVIDEND NOTED ON THE ATTACHMENT, 100% OF EACH SUCH DIVIDEND WAS A RETURN OF CAPITAL IN ACCORDANCE WITH THE IRS SECTION 301(C)(2). ACCORDINGLY, THE SHAREHOLDER WOULD REDUCE THE HOLDER'S BASIS IN THE STOCK BY THE PORTION OF DISTRIBUTION DETERMINED TO BE RETURN OF CAPITAL. 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 BASIS OF SHAREHOLDERS OF RECORD FOR EACH DIVIDEND NOTED ABOVE IS LOWERED BY THE PER SHARE AMOUNT DISCLOSED IN THE ATTACHMENT. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTION 301 AND **SECTION 316**

Part	:11	Organizational Action (continued)						
17	List the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tro	eatment is based ▶	IRC 301,316			
18 (Can an	y resulting loss be recognized? ► NO LO	SS CAN BE RECOGNIZED BY THE SHAF	REHOLDERS OF EA	ACH DIVIDEND NOTED			
		THE NON-TAXABLE RETURN OF CAPIT						
19 I	Provide	any other information necessary to impler	ment the adjustment, such as the reportable	e tax year ► THE IN	IFORMATION PROVIDED			
		BE PROVIDED ON THE SHAREHOLDE						
	Unde	er penalties of perjury, I declare that I have exan f. it is true. correct. and complete. Declaration of	nined this return, including accompanying sched preparer (other than officer) is based on all inforr	ules and statements, and statements, and statements.	and to the best of my knowledge and er has any knowledge.			
Sign		the state of the s						
Here	Cian	gnature ▶ Date ▶						
	Sign	ature -		Date -				
	Print	your name ▶		Title ►				
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN			
Prep					self-employed			
Use		Firm's name ▶			Firm's EIN ▶			
		Firm's address ▶			Phone no.			
Send F	orm 8	937 (including accompanying statements) t	o: Department of the Treasury, Internal Rev	venue Service, Ogd	en, UT 84201-0054			

MainStay Cushing Energy Income Fund 37-1694790

FYE 5/22/2020

CURAX

					Return of
Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Capital %
1/16/2020	1/17/2020	1/17/2020	0.04420000	0.04420000	100.0000%
4/16/2020	4/17/2020	4/17/2020	0.02140000	0.02140000	100.0000%
5/20/2020	5/21/2020	5/21/2020	0.13560000	0.13560000	100.0000%
		•	0.20120000	0.20120000	-

CURCX

					Return of
Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Capital %
1/16/2020	1/17/2020	1/17/2020	0.04010000	0.04010000	100.0000%
4/16/2020	4/17/2020	4/17/2020	0.01500000	0.01500000	100.0000%
5/20/2020	5/21/2020	5/21/2020	0.12270000	0.12270000	100.0000%
		•	0.17780000	0.17780000	_

CURZX

					Return of
Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Capital %
1/16/2020	1/17/2020	1/17/2020	0.04640000	0.04640000	100.0000%
4/16/2020	4/17/2020	4/17/2020	0.02240000	0.02240000	100.0000%
5/20/2020	5/21/2020	5/21/2020	0.13770000	0.13770000	100.0000%
		•	0.20650000	0.20650000	-

CURNX

					Return of
Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Capital %
1/16/2020	1/17/2020	1/17/2020	0.04540000	0.04540000	100.0000%
4/16/2020	4/17/2020	4/17/2020	0.01960000	0.01960000	100.0000%
5/20/2020	5/21/2020	5/21/2020	0.13140000	0.13140000	100.0000%
		•	0.19640000	0.19640000	•