

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name MAINSTAY CUSHING MLP PREMIER FUND		2 Issuer's employer identification number (EIN) 27-3164429	
3 Name of contact for additional information ANGELA A. TER MAAT	4 Telephone No. of contact 414-287-3013	5 Email address of contact angela.termaat@usbank.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 777 EAST WISCONSIN AVENUE 5TH FLOOR		7 City, town, or post office, state, and ZIP code of contact MILWAUKEE, WI, 53202	
8 Date of action SEE ATTACHED SCHEDULE		9 Classification and description RETURN OF CAPITAL AND INCOME DISTRIBUTION	
10 CUSIP number SEE ATTACHED SCH	11 Serial number(s)	12 Ticker symbol SEE ATTACHED SCHEDULE	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 ▶ **MAINSTAY CUSHING MLP PREMIER FUND 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 RETURN OF CAPITAL OF THE DIVIDEND 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 NONTAXABLE 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 ▶ [IRC 301.316](#)

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 2020 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 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.

Sign Here Signature ▶ _____ Date ▶ _____

Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only	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 997 Report of Organizational Actions Affecting Basis of Securities

Mainstay Cushing MLP Premier Fund
EIN : 27-3164429

Part I	Box 10 Cusip Number	Box 12 Ticker Symbol
	560648563	CSHAX
	560648548	CSHCX
	560648530	CSHZX
	560648555	CSHNX

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

Share Class	Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Total Ordinary Income Per Share	Total ROC Per Share	Qualified Dividend Income Per Share
A	1/30/2020	1/31/2020	1/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	1/30/2020	1/31/2020	1/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	1/30/2020	1/31/2020	1/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	1/30/2020	1/31/2020	1/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	2/27/2020	2/28/2020	2/28/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	2/27/2020	2/28/2020	2/28/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	2/27/2020	2/28/2020	2/28/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	2/27/2020	2/28/2020	2/28/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	3/30/2020	3/31/2020	3/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	3/30/2020	3/31/2020	3/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	3/30/2020	3/31/2020	3/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	3/30/2020	3/31/2020	3/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	4/29/2020	4/30/2020	4/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	4/29/2020	4/30/2020	4/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	4/29/2020	4/30/2020	4/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	4/29/2020	4/30/2020	4/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	5/28/2020	5/29/2020	5/29/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	5/28/2020	5/29/2020	5/29/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	5/28/2020	5/29/2020	5/29/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	5/28/2020	5/29/2020	5/29/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	6/29/2020	6/30/2020	6/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	6/29/2020	6/30/2020	6/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	6/29/2020	6/30/2020	6/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	6/29/2020	6/30/2020	6/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	7/30/2020	7/31/2020	7/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	7/30/2020	7/31/2020	7/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	7/30/2020	7/31/2020	7/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	7/30/2020	7/31/2020	7/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	8/28/2020	8/31/2020	8/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	8/28/2020	8/31/2020	8/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	8/28/2020	8/31/2020	8/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	8/28/2020	8/31/2020	8/31/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	9/29/2020	9/30/2020	9/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	9/29/2020	9/30/2020	9/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	9/29/2020	9/30/2020	9/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	9/29/2020	9/30/2020	9/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	10/29/2020	10/30/2020	10/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	10/29/2020	10/30/2020	10/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	10/29/2020	10/30/2020	10/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	10/29/2020	10/30/2020	10/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
A	11/27/2020	11/30/2020	11/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
C	11/27/2020	11/30/2020	11/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
I	11/27/2020	11/30/2020	11/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000
V	11/27/2020	11/30/2020	11/30/2020	\$0.075000	\$0.000000	\$0.075000	\$0.000000

Effective 12/1/2020 the fund intends to be treated as a RIC

A	12/29/2020	12/30/2020	12/30/2020	\$0.075000	\$0.075000	\$0.000000	\$0.008040
C	12/29/2020	12/29/2020	12/29/2020	\$0.075000	\$0.075000	\$0.000000	\$0.008040
I	12/29/2020	12/29/2020	12/29/2020	\$0.075000	\$0.075000	\$0.000000	\$0.008040
V	12/29/2020	12/29/2020	12/29/2020	\$0.075000	\$0.075000	\$0.000000	\$0.008040