## (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 2 Issuer's employer identification number (EIN) Issuer's name 27-3164429 Mainstay Cushing MLP Premier Fund 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Hasani Edwards/Mitchell Edelstein (201) 685-6393/(201) 685-6347 Hasani\_Edwards@nylim.com/Mitchell\_Edelstein@nylim.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 51 Madison Avenue New York, NY 10010 8 Date of action 9 Classification and description See Attachment Nontaxable Return of Capital Distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachment See Attachment 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 Mainstay Cushing MLP Premier Fund distributed monthly dividends to shareholders during its fiscal year ended November 30, 2021. A portion of these distributions was in excess of its current and accumulated earnings and profits (E&P). The affected distributions were paid to shareholders from 1/1/2021 - 11/30/2021 as shown in the attachment. 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 15 share or as a percentage of old basis The portion of the distribution which is a nontaxable return of capital should reduce the basis of shares in the hands of a US taxpayer to the extent of the shareholders adjusted basis. To the extent the return of capital exceeds the shareholders adjusted basis the distribution will be taxed as a capital gain to the shareholder. See the attachment for applicable share amounts 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 ► At the close of the fund's fiscal year on 11/30/2021, the fund's current & accumulated E&P was calculated under IRC Section 312 as modified by section 852(c) for a Regulated Investment Company (RIC) and the regulations thereunder. The amount of E&P was compared to the amount of the fund's fiscal year distributions. Distributions in excess of E&P were characterized as return of capital and should be applied as a reduction in each shareholder's tax basis in the applicable shares. See the attachment for applicable share amounts

Part I		Organizational Action (continued)			, <u> </u>
<b>17</b> Li	et tha	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr	aatmant	t is hasad <b>=</b>	
		301(c)(2) - Basis reduction for distributions in excess of Earnings & Profits.	eaunem	i is baseu •	
		316(b)(4) - Special rule for allocation of distributions in excess of E&P for a fiscal	ıl vear F	RIC.	
1110 000	3(1011)	oracle (a) a position ratio for all oscillotte of a stributions in colours of Ear for a fisce	ii youi i	110.	
<b>18</b> C	an any	y resulting loss be recognized? ► No.			
<b>19</b> Pi	rovide	any other information necessary to implement the adjustment, such as the reportable	e tax ye	ear ▶	
		s effetive on the distribution date listed in the attachment.			
		er penalties of perjury, I declare that I have examined this return, including accompanying scheo			
0:	Dellei	f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all inform	nation of	r wnich prepa	arer nas any knowledge.
Sign Here				4/40/0004	
пеге	Signa	ature •	Date ►	1/12/2021	
	Deint	Walis name N. Hasani Edwards	Title 🏲	Accietant	Tracurar
<u></u>	Print	your name ► Hasani Edwards  Print/Type preparer's name  Preparer's signature	Title ► Date	ASSISTANT	Treasurer PTIN
Paid	2202				Check if self-employed
Prepa Use C		Firm's name			Firm's EIN ▶
	y	Firm's address ▶			Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Description		Ticker	Record	Ex-Dividend	Payable	Total Distribution	Taxable Distribution	NonTaxable Distribution
(Fund Name)	CUSIP	Symbol	<u>Date</u>	Date	<u>Date</u>	Per Share	Per Share	Per Share
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	1/28/2021	1/29/2021	1/29/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	1/28/2021	1/29/2021	1/29/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	1/28/2021	1/29/2021	1/29/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	1/28/2021	1/29/2021	1/29/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	2/25/2021	2/26/2021	2/26/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	2/25/2021	2/26/2021	2/26/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	2/25/2021	2/26/2021	2/26/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	2/25/2021	2/26/2021	2/26/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	3/30/2021	3/31/2021	3/31/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	3/30/2021	3/31/2021	3/31/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	3/30/2021	3/31/2021	3/31/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	3/30/2021	3/31/2021	3/31/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	4/29/2021	4/30/2021	4/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	4/29/2021	4/30/2021	4/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	4/29/2021	4/30/2021	4/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	4/29/2021	4/30/2021	4/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	5/27/2021	5/28/2021	5/28/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	5/27/2021	5/28/2021	5/28/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	5/27/2021	5/28/2021	5/28/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	5/27/2021	5/28/2021	5/28/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	6/29/2021	6/30/2021	6/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	6/29/2021	6/30/2021	6/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	6/29/2021	6/30/2021	6/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	6/29/2021	6/30/2021	6/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	7/29/2021	7/30/2021	7/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	7/29/2021	7/30/2021	7/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	7/29/2021	7/30/2021	7/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	7/29/2021	7/30/2021	7/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	8/30/2021	8/31/2021	8/31/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	8/30/2021	8/31/2021	8/31/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	8/30/2021	8/31/2021	8/31/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	8/30/2021	8/31/2021	8/31/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX	9/29/2021	9/30/2021	9/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	9/29/2021	9/30/2021	9/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	9/29/2021	9/30/2021	9/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	9/29/2021	9/30/2021	9/30/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX			10/29/2021		0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX	10/28/2021	10/29/2021	10/29/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX	10/28/2021	10/29/2021	10/29/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	10/28/2021	10/29/2021	10/29/2021	0.075000000	0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B563	CSHAX		11/30/2021			0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B548	CSHCX		11/30/2021			0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B530	CSHZX		11/30/2021			0.014983750	0.060016250
MainStay Cushing MLP Premier Fund	56064B555	CSHNX	11/29/2021	11/30/2021	11/30/2021	0.075000000	0.014983750	0.060016250