

IMPORTANT 2020 TAX INFORMATION
DUFF & PHELPS SELECT MLP AND MIDSTREAM ENERGY FUND INC.

January 2021

Dear Shareholder:

To assist you and your tax professional in filing your tax return, we are providing you with the following information. The table below indicates the tax character of distributions paid by the Fund for 2020. Please consult with your tax advisor for information related to your personal tax situation.

Date Paid	Return of Capital	Total Distributions	Reinvestment Price
February 21, 2020	\$0.15	\$0.15	\$3.136200
Totals	\$0.15	\$0.15	

Return of Capital - For 2020, 100% of the Fund's distribution represent a non-taxable return of capital (shown in Box 3 of your 1099-DIV). These distributions are a **tax-free** return of capital and **should not** be reported as income, whether received in cash or reinvested in stock. The distributions from return of capital will reduce your cost basis in the shares.

If you have any questions, please visit the closed end fund section of our website at Virtus.com or contact Customer Service at 1-866-270-7788, Monday through Thursday 8:30 a.m. to 6:00 p.m. Eastern Time and Fridays until 5:00 p.m.

IRS Circular 230 Disclosure: Any information contained in this communication (including any attachments) is not intended to be used, and cannot be used, to avoid penalties imposed under the U.S. Internal Revenue Code.