

ESTIMATE

Form **8937**  
(December 2011)  
Department of the Treasury  
Internal Revenue Service

**Report of Organizational Actions  
Affecting Basis of Securities**

OMB No. 1545-2224

▶ 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, WISCONSIN, 53202	
8 Date of action  04/27/2015		9 Classification and description  NONTAXABLE RETURN OF CAPITAL DISTRIBUTION	
10 CUSIP number 56064B563 56064B548 56064B530 56064B555	11 Serial number(s)	12 Ticker symbol CSHAX CSHCX CSHZX CSHNX	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 A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION ON 04/27/2015 TO SHAREHOLDERS OF RECORD ON 04/23/2015. THE ESTIMATED PERCENT OF THE NONTAXABLE RETURN OF CAPITAL DISTRIBUTION PAID TO SHAREHOLDERS ON 04/27/2015 IS 100 PERCENT OF THE TOTAL AMOUNT OF DIVIDEND.

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 ▶ THE TOTAL NONTAXABLE RETURN OF CAPITAL PORTION OF THE DIVIDEND PAID TO SHAREHOLDERS OF RECORD ON 04/23/15 WAS 0.335000 PER SHARE.

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 BASIS OF SHAREHOLDERS OF RECORD ON 04/23/15 IS LOWERED BY THE PER SHARE AMOUNT OF 0.335000 REFERENCED ABOVE. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTION 301 AND SECTION 316.

