

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**

<b>1</b> Issuer's name MAINSTAY CUSHING RENAISSANCE ADVANTAGE FUND		<b>2</b> Issuer's employer identification number (EIN) 30-6361394	
<b>3</b> Name of contact for additional information ANGELA A. TER MAAT	<b>4</b> Telephone No. of contact 414-287-3013	<b>5</b> Email address of contact angela.termaat@usbank.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact 777 EAST WISCONSIN AVENUE 5TH FLOOR		<b>7</b> City, town, or post office, state, and Zip code of contact MILWAUKEE, WISCONSIN, 53202	
<b>8</b> Date of action 4/27/2015		<b>9</b> Classification and description NONTAXABLE RETURN OF CAPITAL DISTRIBUTION	
<b>10</b> CUSIP number 56064B472, 56064B456 56064B449, 56064B464	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol CRZAX, CRZCX, CRZZX, CRZNX	<b>13</b> 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 RENAISSANCE ADVANTAGE FUND PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION ON 4/27/15 TO SHAREHOLDERS OF RECORD ON 4/23/15. THE ESTIMATED PERCENT OF THE NONTAXABLE RETURN OF CAPITAL DISTRIBUTION PAID TO SHAREHOLDERS OF RECORD ON 4/23/15 IS 98 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 4/23/15 WAS \$0.1372 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 4/23/15 IS LOWERED BY THE PER SHARE AMOUNT OF \$0.1372 REFERENCED ABOVE. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTION 301 AND SECTION 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 BY THE SHAREHOLDERS OF RECORD ON 4/23/15 FOR THE NONTAXABLE RETURN OF CAPITAL DISTRIBUTION RECEIVED.

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 2015 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 ▶ Kevin Cook Date ▶ 6/1/15

Print your name ▶ Kevin Cook Title ▶ Assistant Treasurer

<b>Paid Preparer Use Only</b>	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.

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