

Tax information

(NYSE: TYN) Tortoise North American Energy Corp.



Common stock tax information

The per share characterization is reflected in the sample Form 1099-DIV below.

2014:

Report of Organizational Actions Affecting Basis of Securities

Effective January 1, 2011, issuers of corporate securities must complete Form 8937 to report organizational actions, including nontaxable distributions, that affect the basis of the securities involved in the organizational action. The information contained below is intended to satisfy the requirements of public reporting under section 1.6045B-1(a)(3) and (b)(4) of the Treasury Regulations.

2014 Form 8937

2014:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3
05/20/2014	05/22/2014	05/30/2014	\$0.4075	\$0.4075	\$0.4075	\$0.00	\$0.00
02/19/2014	02/21/2014	02/28/2014	\$0.4050	\$0.4050	\$0.4050	\$0.00	\$0.00
Total 2014 distributions:			\$0.8125	\$0.8125	\$0.8125	\$0.00	\$0.00

2013:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3
11/20/2013	11/22/2013	11/29/2013	\$0.4025	\$0.4025	\$0.4025	\$0.00	\$0.00
08/21/2013	08/23/2013	09/03/2013	\$0.4000	\$0.4000	\$0.4000	\$0.00	\$0.00
05/21/2013	05/23/2013	06/03/2013	\$0.3975	\$0.3975	\$0.3975	\$0.00	\$0.00
02/19/2013	02/21/2013	03/01/2013	\$0.3950	\$0.3950	\$0.3950	\$0.00	\$0.00
Total 2013 distributions:			\$1.5950	\$1.5950	\$1.5950	\$0.00	\$0.00

2012:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3
11/20/2012	11/23/2012	11/30/2012	\$0.3925	\$0.3925	\$0.3925	\$0.00	\$0.00
08/22/2012	08/24/2012	09/04/2012	\$0.3900	\$0.3900	\$0.3900	\$0.00	\$0.00
05/21/2012	05/23/2012	06/01/2012	\$0.3875	\$0.3875	\$0.3875	\$0.00	\$0.00
02/17/2012	02/22/2012	03/01/2012	\$0.3850	\$0.3850	\$0.3850	\$0.00	\$0.00
Total 2012 distributions:			\$1.5550	\$1.5550	\$1.5550	\$0.00	\$0.00

2011:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3
11/18/2011	11/22/2011	11/30/2011	\$0.3825	\$0.3825	\$0.3825	\$0.00	\$0.00
08/22/2011	08/24/2011	09/01/2011	\$0.3800	\$0.3800	\$0.3800	\$0.00	\$0.00
05/20/2011	05/24/2011	06/01/2011	\$0.3750	\$0.3750	\$0.3750	\$0.00	\$0.00
02/16/2011	02/18/2011	03/01/2011	\$0.3725	\$0.3725	\$0.3725	\$0.00	\$0.00
Total 2011 distributions:			\$1.5100	\$1.5100	\$1.5100	\$0.00	\$0.00

2010:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3
11/18/2010	11/22/2010	11/30/2010	\$0.37	\$0.112258	\$0.112258	\$0.00	\$0.257742
08/19/2010	08/23/2010	09/01/2010	\$0.37	\$0.112258	\$0.112258	\$0.00	\$0.257742
05/19/2010	05/21/2010	06/01/2010	\$0.37	\$0.112258	\$0.112258	\$0.00	\$0.257742
02/17/2010	02/19/2010	03/01/2010	\$0.37	\$0.112258	\$0.112258	\$0.00	\$0.257742
Total 2010 distributions:			\$1.48	\$0.449032	\$0.449032	\$0.00	\$1.030968

2009:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3
11/19/2009	11/23/2009	11/30/2009	\$0.37	\$0.00	\$0.00	\$0.00	\$0.37
08/18/2009	08/20/2009	09/01/2009	\$0.37	\$0.00	\$0.00	\$0.00	\$0.37
05/20/2009	05/22/2009	06/01/2009	\$0.37	\$0.00	\$0.00	\$0.00	\$0.37
02/19/2009	02/23/2009	03/02/2009	\$0.37	\$0.00	\$0.00	\$0.00	\$0.37
Total 2009 distributions:			\$1.48	\$0.00	\$0.00	\$0.00	\$1.48

2008:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3
11/18/2008	11/20/2008	11/28/2008	\$0.4200	\$0.00	\$0.00	\$0.027142	\$0.392858
08/19/2008	08/21/2008	09/02/2008	\$0.4200	\$0.00	\$0.00	\$0.027142	\$0.392858
05/20/2008	05/22/2008	06/02/2008	\$0.3800	\$0.00	\$0.00	\$0.024558	\$0.355442
02/19/2008	02/21/2008	03/03/2008	\$0.3725	\$0.00	\$0.00	\$0.024073	\$0.348427
Total 2008 distributions:			\$1.5925	\$0.00	\$0.00	\$0.102915	\$1.489585

2007:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3	Foreign tax paid Box 6
11/20/2007	11/23/2007	11/30/2007	\$0.370	\$0.295410	\$0.295410	\$0.125482	\$0.00	\$0.050892
08/21/2007	08/23/2007	09/04/2007	\$0.365	\$0.291418	\$0.291418	\$0.123786	\$0.00	\$0.050204
05/22/2007	05/24/2007	06/01/2007	\$0.360	\$0.287425	\$0.287425	\$0.122091	\$0.00	\$0.049516
02/20/2007	02/22/2007	03/01/2007	\$0.350	\$0.279442	\$0.279442	\$0.118699	\$0.00	\$0.048141
Total 2007 distributions:			\$1.445	\$1.153695	\$1.153695	\$0.490058	\$0.00	\$0.198753

2006:

Ex-div date	Record date	Payment date	Total distributions per share	Total ordinary dividends Box 1a	Qualified dividends Box 1b	Capital gain distributions Box 2a	Nondividend distributions Box 3	Foreign tax paid Box 6
11/21/2006	11/24/2006	11/30/2006	\$0.340	\$0.2370537	\$0.2286204	\$0.0217150	\$0.1219380	\$0.0407067
08/18/2006	08/22/2006	09/01/2006	\$0.335	\$0.2341656	\$0.2258350	\$0.0213960	\$0.1201450	\$0.0407066
05/19/2006	05/23/2006	06/01/2006	\$0.330	\$0.2312786	\$0.2230507	\$0.0210770	\$0.1183510	\$0.0407066
02/16/2006	02/21/2006	03/01/2006	\$0.260	\$0.1908546	\$0.1840648	\$0.0166060	\$0.0932460	\$0.0407066
Total 2006 distributions:			\$1.265	\$0.8933525	\$0.8615709	\$0.0807940	\$0.4536800	\$0.1628265

Additional Information:

Box 1a: Ordinary dividends are taxed at ordinary income rates.

Box 1b: Qualified dividends are taxed at capital gain tax rates if the stockholder meets holding period requirements.

Box 2a: Capital gain distributions (long term) are taxed at the capital gain tax rates.

Box 3: Nondividend distributions are nontaxable and considered return of capital.

Box 6: Foreign tax that may be claimed as a credit or a deduction.

If stockholders participated in the company sponsored dividend reinvestment plan, the tax basis of shares acquired is the greater of the purchase price or the market close price on the payment date.

Nothing contained herein should be construed as tax advice, consult your tax adviser for more information. Further, you may not rely upon any information herein for the purpose of avoiding any penalties that may be imposed under the Internal Revenue Code.