

EnLink Midstream, L.L.C.
Attachment to Form 997
2021 Dividends

Line 15:
Common Stock Dividends

Record Date	Payment Date	Cash Dividend per Share	Taxable Percentage	Taxable Dividend	Return of Capital Percentage	Return of Capital Basis Adjustment per Share
2/1/2021	2/14/2021	.09375	0.00%	-	100.00%	0.09375
4/30/2021	5/14/2021	.09375	0.00%	-	100.00%	0.09375
7/30/2021	8/13/2021	.09375	0.00%	-	100.00%	0.09375
11/1/2021	11/12/2021	.09375	0.00%	-	100.00%	0.09375

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name ENLINK MIDSTREAM, LLC		2 Issuer's employer identification number (EIN) 46-4108528	
3 Name of contact for additional information DENISE GUANCO	4 Telephone No. of contact 214-721-9653	5 Email address of contact DENISE.GUANCO@ENLINK.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1722 ROUTH ST, STE 1300		7 City, town, or post office, state, and ZIP code of contact DALLAS, TX 75201	
8 Date of action FEBRUARY 12, 2021		9 Classification and description COMMON UNITS, \$0.09375 PER UNIT DISTRIBUTION	
10 CUSIP number 29336T100	11 Serial number(s)	12 Ticker symbol ENLC	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 ► **ON FEBRUARY 12, 2021 EACH HOLDER OF RECORD OF ENLINK MIDSTREAM LLC'S (ENLC) COMMON UNITS AS OF THE CLOSE OF BUSINESS ON FEBRUARY 1, 2021 RECEIVED CASH DISTRIBUTIONS PER UNIT IN THE AMOUNT OF \$0.09375 ("DISTRIBUTIONS"). UNDER APPLICABLE TAX LAW, A PORTION OF THESE DISTRIBUTIONS WILL NOT BE TREATED AS A TAXABLE DIVIDEND, BUT, INSTEAD, WILL BE TREATED AS A REDUCTION IN THE SHAREHOLDER'S TAX BASIS IN ITS ENLC COMMON UNITS. BASED ON AVAILABLE INFORMATION AND UNDER THE RULES OF THE UNITED STATES INTERNAL REVENUE CODE, ENLC EXPECTS THAT A PORTION OF THE DISTRIBUTIONS REPORTED TO UNIT HOLDERS BY THEIR BROKERAGE FIRM ON FORM 1099 (OR EQUIVALENT) WILL BE CHARACTERIZED AS NONDIVIDEND DISTRIBUTIONS IN TAX YEAR 2021.**

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 ► **FOR UNITED STATES FEDERAL INCOME TAX PURPOSES, ENLC EXPECTS THAT THE PORTION OF THIS DISTRIBUTION WHICH WILL BE CHARACTERIZED AS A NONDIVIDEND DISTRIBUTION UNDER SECTION 301(c)(2) OF THE CODE IN TAX YEAR 2021 EQUALS \$0.09375 PER UNIT. THIS AMOUNT WILL BE TREATED AS A REDUCTION IN THE UNIT HOLDER'S TAX BASIS IN ITS ENLC COMMON UNITS. THIS MEANS 100% OF THE DISTRIBUTION WILL BE CHARACTERIZED AS A NONDIVIDEND DISTRIBUTION.**

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 REDUCTION OF \$0.09375 PER UNIT IS EQUAL TO THE QUARTERLY DISTRIBUTION, \$0.09375 PER UNIT, MINUS THE PORTION OF THE COMPANY'S EARNINGS AND PROFITS WHICH WERE ALLOCABLE TO THE QUARTERLY DISTRIBUTION (\$0.00 PER UNIT). THE COMPANY DETERMINED THIS LATTER AMOUNT BY (I) FIRST, DETERMINING (IN ACCORDANCE WITH THE RULES OF CODE SECTION 316 AND THE TREASURY REGULATIONS THEREUNDER) THE PORTION OF ITS TOTAL CURRENT AND TOTAL ACCUMULATED EARNINGS AND PROFITS ALLOCABLE TO THE TOTAL QUARTERLY DISTRIBUTION ON ALL UNITS AND (II) THEN, DIVIDING THE AMOUNT DETERMINED UNDER CLAUSE (I) BY THE TOTAL NUMBER OF COMPANY UNITS OUTSTANDING.**

Part II Organizational Action (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►**TAX TREATMENT GOVERNED BY IRC SECTION 301(c)(2)****18** Can any resulting loss be recognized? ► **N/A****19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ►**FOR THOSE ENLC UNIT HOLDERS THAT ARE CALENDAR YEAR TAXPAYERS, THIS TRANSACTION IS REPORTABLE IN THE TAX YEAR ENDED DECEMBER 31, 2021.****Sign Here**

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.

Signature ►



Date ► 2/12/2021

Print your name ► **DENISE GUANCO**Title ► **DIRECTOR - TAX****Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1722 ROUTH ST, STE 1300		7 City, town, or post office, state, and ZIP code of contact DALLAS, TX 75201	
8 Date of action MAY 14, 2021		9 Classification and description COMMON UNITS, \$0.09375 PER UNIT DISTRIBUTION	
10 CUSIP number 29336T100	11 Serial number(s)	12 Ticker symbol ENLC	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 ► **ON MAY 14, 2021 EACH HOLDER OF RECORD OF ENLINK MIDSTREAM LLC'S (ENLC) COMMON UNITS AS OF THE CLOSE OF BUSINESS ON APRIL 30, 2021 RECEIVED CASH DISTRIBUTIONS PER UNIT IN THE AMOUNT OF \$.09375 ("DISTRIBUTIONS"). UNDER APPLICABLE TAX LAW, A PORTION OF THESE DISTRIBUTIONS WILL NOT BE TREATED AS A TAXABLE DIVIDEND, BUT, INSTEAD, WILL BE TREATED AS A REDUCTION IN THE SHAREHOLDER'S TAX BASIS IN ITS ENLC COMMON UNITS. BASED ON AVAILABLE INFORMATION AND UNDER THE RULES OF THE UNITED STATES INTERNAL REVENUE CODE, ENLC EXPECTS THAT A PORTION OF THE DISTRIBUTIONS REPORTED TO UNIT HOLDERS BY THEIR BROKERAGE FIRM ON FORM 1099 (OR EQUIVALENT) WILL BE CHARACTERIZED AS NONDIVIDEND DISTRIBUTIONS IN TAX YEAR 2021.**

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 ► **FOR UNITED STATES FEDERAL INCOME TAX PURPOSES, ENLC EXPECTS THAT THE PORTION OF THIS DISTRIBUTION WHICH WILL BE CHARACTERIZED AS A NONDIVIDEND DISTRIBUTION UNDER SECTION 301(c)(2) OF THE CODE IN TAX YEAR 2021 EQUALS \$0.09375 PER UNIT. THIS AMOUNT WILL BE TREATED AS A REDUCTION IN THE UNIT HOLDER'S TAX BASIS IN ITS ENLC COMMON UNITS. THIS MEANS 100% OF THE DISTRIBUTION WILL BE CHARACTERIZED AS A NONDIVIDEND DISTRIBUTION.**

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 REDUCTION OF \$0.09375 PER UNIT IS EQUAL TO THE QUARTERLY DISTRIBUTION, \$0.09375 PER UNIT, MINUS THE PORTION OF THE COMPANY'S EARNINGS AND PROFITS WHICH WERE ALLOCABLE TO THE QUARTERLY DISTRIBUTION (\$0.00 PER UNIT). THE COMPANY DETERMINED THIS LATTER AMOUNT BY (I) FIRST, DETERMINING (IN ACCORDANCE WITH THE RULES OF CODE SECTION 316 AND THE TREASURY REGULATIONS THEREUNDER) THE PORTION OF ITS TOTAL CURRENT AND TOTAL ACCUMULATED EARNINGS AND PROFITS ALLOCABLE TO THE TOTAL QUARTERLY DISTRIBUTION ON ALL UNITS AND (II) THEN, DIVIDING THE AMOUNT DETERMINED UNDER CLAUSE (I) BY THE TOTAL NUMBER OF COMPANY UNITS OUTSTANDING.**

Part II **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►TAX TREATMENT GOVERNED BY IRC SECTION 301(c)(2)**18** Can any resulting loss be recognized? ► N/A**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ►FOR THOSE ENLC UNIT HOLDERS THAT ARE CALENDAR YEAR TAXPAYERS, THIS TRANSACTION IS REPORTABLE IN THE TAX YEAR ENDED DECEMBER 31, 2021.**Sign
Here**

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.

Signature ► Denise GuancoDate ► 5/14/2021Print your name ► DENISE GUANCOTitle ► DIRECTOR - TAX**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1722 ROUTH ST, STE 1300		7 City, town, or post office, state, and ZIP code of contact DALLAS, TX 75201	
8 Date of action AUGUST 13, 2021		9 Classification and description COMMON UNITS, \$0.09375 PER UNIT DISTRIBUTION	
10 CUSIP number 29336T100	11 Serial number(s)	12 Ticker symbol ENLC	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 ► **ON AUGUST 13, 2021 EACH HOLDER OF RECORD OF ENLINK MIDSTREAM LLC'S (ENLC) COMMON UNITS AS OF THE CLOSE OF BUSINESS ON JULY 30, 2021 RECEIVED CASH DISTRIBUTIONS PER UNIT IN THE AMOUNT OF \$.09375 ("DISTRIBUTIONS"). UNDER APPLICABLE TAX LAW, A PORTION OF THESE DISTRIBUTIONS WILL NOT BE TREATED AS A TAXABLE DIVIDEND, BUT, INSTEAD, WILL BE TREATED AS A REDUCTION IN THE SHAREHOLDER'S TAX BASIS IN ITS ENLC COMMON UNITS. BASED ON AVAILABLE INFORMATION AND UNDER THE RULES OF THE UNITED STATES INTERNAL REVENUE CODE, ENLC EXPECTS THAT A PORTION OF THE DISTRIBUTIONS REPORTED TO UNIT HOLDERS BY THEIR BROKERAGE FIRM ON FORM 1099 (OR EQUIVALENT) WILL BE CHARACTERIZED AS NONDIVIDEND DISTRIBUTIONS IN TAX YEAR 2021.**

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Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► _____

TAX TREATMENT GOVERNED BY IRC SECTION 301(c)(2)

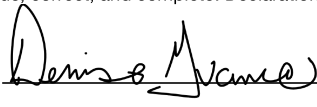
18 Can any resulting loss be recognized? ► **N/A**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► _____

FOR THOSE ENLC UNIT HOLDERS THAT ARE CALENDAR YEAR TAXPAYERS, THIS TRANSACTION IS REPORTABLE IN THE TAX YEAR ENDED DECEMBER 31, 2021.

**Sign
Here**

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.

Signature ► 

Date ► **8/13/2021**

Print your name ► **DENISE GUANCO**

Title ► **DIRECTOR - TAX**

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

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DENISE GUANCO	214-721-9653	DENISE.GUANCO@ENLINK.COM	
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1722 ROUTH ST, STE 1300		DALLAS, TX 75201	
8 Date of action	9 Classification and description		
NOVEMBER 12, 2021	COMMON UNITS, \$0.09375 PER UNIT DISTRIBUTION		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
29336T100		ENLC	

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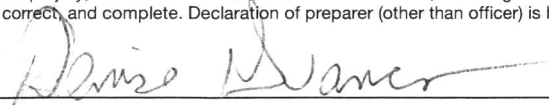
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Part II **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶**TAX TREATMENT GOVERNED BY IRC SECTION 301(c)(2)****18** Can any resulting loss be recognized? ▶ **N/A****19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶**FOR THOSE ENLC UNIT HOLDERS THAT ARE CALENDAR YEAR TAXPAYERS, THIS TRANSACTION IS REPORTABLE IN THE TAX YEAR ENDED DECEMBER 31, 2021.****Sign
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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.

Signature ▶



Date ▶

11/29/21

Print your name ▶ **DENISE GUANCO**Title ▶ **DIRECTOR - TAX****Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ 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