(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name NEUBERGER BERMAN REAL ESTATE SECURITIES INCOME FUND INC 16-1685121 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact NEUBERGER BERMAN RETAIL SERVICES SHAREHOLDERSERVICES@NB.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 1290 AVENUE OF THE AMERICAS, 22ND FLOOR NEW YORK, NY 10104 8 Date of action 9 Classification and description 10/31/2023 RETURN OF CAPITAL 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) SEE ATTACHMENT N/A SEE ATTACHMENT Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► NEUBERGER BERMAN REAL ESTATE SECURITIES INCOME FUND INC.("FUND") PAID MONTHLY DISTRIBUTIONS TO COMMON SHAREHOLDERS FROM JANUARY THROUGH OCTOBER 2023. THE FUND HAS DETERMINED THAT A PORTION OF ITS 2023 DISTRIBUTIONS WILL CONSTITUTE A NONTAXABLE RETURN OF CAPITAL. PLEASE SEE ATTACHMENT FOR DETAILS 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 ► SEE ATTACHMENT FOR THE PER SHARE AMOUNT IDENTIFIED AS RETURN OF CAPITAL THIS AMOUNT WILL REDUCE A SHAREHOLDER'S BASIS IN ITS SHARES OF THE FUND. TO THE EXTENT THE RETURN OF CAPITAL EXCEEDS A SHAREHOLDER'S ADJUSTED TAX BASIS IN ITS SHARES OF THE FUND, SUCH EXCESS WILL BE TREATED AS A GAIN FROM THE SALE OR EXCHANGE OF PROPERTY. 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 ► SEE ATTACHMENT

Part I		Organizational Action (continued,)		
17 Lis	st the	applicable Internal Revenue Code section	n(s) and subsection(s) upon which the	e tax treatment is based	·
INTERN	IAL R	EVENUE CODE ("IRC") SECTION 301(c)(2), IRC SECTION 316(a) AND IRC	SECTION 316(b)(4).	
18 Ca	an any	resulting loss be recognized? ▶			
THE RE	TURN	OF CAPITAL PER SHARE REDUCES	A SHAREHOLDER'S TAX BASIS IN	FUND SHARES HELD (ON THE DATE OF
DISTRIE	BUTIC	N. UPON SALE OR EXCHANGE OF AL	L OR A PART OF SUCH SHARES,	THE SHAREHOLDER'S	RESULTING GAIN OR LOSS
WILL BI	E DET	ERMINED USING SUCH ADJUSTED TA	AX BASIS.		
19 Pr	ovide	any other information necessary to imple	ment the adjustment, such as the re	oortable tax vear ▶	
		ABLE YEAR OF THE DISTRIBUTIONS			. BE REFLECTED ON A
SHARE	HOLD	ER'S 2023 FORM 1099 IF SUCH SHARE	EHOLDER IS A FORM 1099 RECIPI	ENT.	
	Linde	r penalties of perjury, I declare that I have exa	mined this return, including accompanyin	a schedules and statements	and to the best of my knowledge and
		it is true, correct, and complete. Declaration o			
Sign					
Here	Signa	ture ► SIGNED COPY MAIN	ITAINED BY THE ISSUE	R Date ▶	
	Oigno				
	Print	your name ▶		Title ►	
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	arer				self-employed
Use C		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

NEUBERGER BERMAN REAL ESTATE SECURITIES INCOME FUND INC. 16-1685121

Shareholders of record on pay date listed below will decrease their basis as follows:

Shares Class Common Shares	CUSIP 64190A103		Ticker Symbol NRO		
Pay Date	Record Date	Ex-Dividend Date	Shares Class	Distribution Per Share	Return of Capital Per Share
1/31/2023	1/17/2023	1/13/2023	Common Shares	0.031200	0.026123
2/28/2023	2/15/2023	2/14/2023	Common Shares	0.031200	0.026123
3/31/2023	3/15/2023	3/14/2023	Common Shares	0.031200	0.026123
4/28/2023	4/17/2023	4/14/2023	Common Shares	0.031200	0.026123
5/31/2023	5/15/2023	5/12/2023	Common Shares	0.031200	0.026123
6/30/2023	6/15/2023	6/14/2023	Common Shares	0.031200	0.026123
7/31/2023	7/17/2023	7/14/2023	Common Shares	0.031200	0.026123
8/31/2023	8/15/2023	8/14/2023	Common Shares	0.031200	0.026123
9/29/2023	9/15/2023	9/14/2023	Common Shares	0.031200	0.026123
10/31/2023	10/16/2023	10/13/2023	Common Shares	0.031200	0.026123

Effect on Cost Basis

The adjusted tax basis of the shareholder's shares is decreased by the per share return of capital shown above, multiplied by the number of shares of the Fund the shareholder owns. To the extent the amounts identified as return of capital exceeds shareholder's adjusted tax basis in its Fund shares, such excess would be recognized as capital gain from the sale or exchange property.

Shareholders should consult with their tax advisors for more information.