



**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 and §316

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**18** Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record for the non-taxable return of capital distribution received.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The information provided above will be reflected on the shareholder's 2019 1099-DIV statement box 3.

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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.

**Sign Here** Signature ▶ A signed copy is maintained by the issuer Date ▶ \_\_\_\_\_

|                               |                            |                      |         |                                                 |      |
|-------------------------------|----------------------------|----------------------|---------|-------------------------------------------------|------|
| <b>Paid Preparer Use Only</b> | Print your name ▶          | Preparer's signature | Title ▶ | Check <input type="checkbox"/> if self-employed | PTIN |
|                               | Print/Type preparer's name |                      | Date    |                                                 |      |
|                               | Firm's name ▶              |                      |         | Firm's EIN ▶                                    |      |
|                               | Firm's address ▶           |                      |         | Phone no.                                       |      |

Tortoise MLP & Energy Infrastructure Fund  
 Organizational Action: Return of Capital  
 Date of Action: 11/30/2019

Statement 1

Attachment for Form 9971, Report of Organizational Actions Affecting Basis of Securities

| <u>Issuer's Name and EIN</u>                       | <u>Class</u> | <u>Part I, Line 10</u> | <u>Part I, Line 12</u> | <u>Part II, Line 14</u> | <u>Part II, Line 14</u> | <u>Part II, Line 14</u> | <u>Part II, Line 14</u>          | <u>Part II, Line 15</u> |
|----------------------------------------------------|--------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|----------------------------------|-------------------------|
|                                                    |              | <u>CUSIP</u>           | <u>Ticker Symbol</u>   | <u>Record Date</u>      | <u>Ex-Dividend Date</u> | <u>Payable Date</u>     | <u>Nondividend Distributions</u> |                         |
| Advisory Research MLP & Energy Infrastructure Fund | I            | 461418626              | MLPPX                  | 2/26/2019               | 2/27/2019               | 2/27/2019               | \$                               | 0.07059695              |
| Advisory Research MLP & Energy Infrastructure Fund | I            | 461418626              | MLPPX                  | 5/29/2019               | 5/30/2019               | 5/30/2019               | \$                               | 0.07059695              |
| Advisory Research MLP & Energy Infrastructure Fund | I            | 461418626              | MLPPX                  | 8/28/2019               | 8/29/2019               | 8/29/2019               | \$                               | 0.07059695              |
| Tortoise MLP & Energy Infrastructure Fund          | Inst         | 56167N498              | MLPPX                  | 11/26/2019              | 11/27/2019              | 11/27/2019              | \$                               | 0.05469673              |