

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

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.

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 2020 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 ▶ A signed copy is maintained by the issuer Date ▶ _____

Print your name ▶ _____ Title ▶ _____

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| Paid Preparer Use Only | 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. |

Tortoise MLP & Pipeline Fund
 Organizational Action: Return of Capital
 Date of Action: 11/30/2020

Statement 1

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

| | | Part I, Line 10 | Part I, Line 12 | Part II, Line 14 | Part II, Line 14 | Part II, Line 14 | Part II, Line 15 |
|------------------------------|--------------|-----------------|----------------------|--------------------|-------------------------|---------------------|----------------------------------|
| <u>Issuer's Name and EIN</u> | <u>Class</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> |
| Tortoise MLP & Pipeline Fund | A | 56166Y305 | TORTX | 5/20/2020 | 5/21/2020 | 5/21/2020 | \$ 0.13920958 |
| Tortoise MLP & Pipeline Fund | Inst | 56166Y404 | TORIX | 5/20/2020 | 5/21/2020 | 5/21/2020 | \$ 0.15207898 |
| Tortoise MLP & Pipeline Fund | C | 56166Y826 | TORCX | 5/20/2020 | 5/21/2020 | 5/21/2020 | \$ 0.11824162 |
| Tortoise MLP & Pipeline Fund | A | 56166Y305 | TORTX | 11/23/2020 | 11/24/2020 | 11/24/2020 | \$ 0.15207898 |
| Tortoise MLP & Pipeline Fund | Inst | 56166Y404 | TORIX | 11/23/2020 | 11/24/2020 | 11/24/2020 | \$ 0.15207898 |
| Tortoise MLP & Pipeline Fund | C | 56166Y826 | TORCX | 11/23/2020 | 11/24/2020 | 11/24/2020 | \$ 0.15207898 |