

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Tortoise MLP & Energy Income Fund		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Shobana Gopal	4 Telephone No. of contact 913-981-1020	5 Email address of contact sgopal@tortoiseadvisors.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Tortoise Capital Advisors, 11550 Ash Street, Suite 300		7 City, town, or post office, state, and ZIP code of contact Leawood, KS 66211	
8 Date of action 11/30/2020		9 Classification and description Non-taxable Return of Capital	
10 CUSIP number See Statement 1	11 Serial number(s) N/A	12 Ticker symbol See Statement 1	13 Account number(s) N/A

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 ▶ Tortoise MLP & Energy Income Fund paid a non-taxable return of capital distribution on the dates listed on Statement 1 to the shareholders of record on the dates listed on Statement 1. A portion of each distribution constitutes a non-taxable return of capital.

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 ▶ The portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the Issuer.
See Statement 1 for per share of the non-taxable return of capital.

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 of the shareholders of record for each dividend is lowered by the per share return of capital amount listed on Statement 1. The rate was determined in accordance to IRC §301 and §316.

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 ▶ _____

Paid Preparer Use Only	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 Income 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 & Energy Income	A	56167N530	INFRX	2/26/2020	2/27/2020	2/27/2020	\$ 0.11888395
Tortoise MLP & Energy Income	Inst	56167N522	INFIX	2/26/2020	2/27/2020	2/27/2020	\$ 0.12129508
Tortoise MLP & Energy Income	C	56167N514	INFFX	2/26/2020	2/27/2020	2/27/2020	\$ 0.11157857
Tortoise MLP & Energy Income	A	56167N530	INFRX	5/20/2020	5/21/2020	5/21/2020	\$ 0.09749391
Tortoise MLP & Energy Income	Inst	56167N522	INFIX	5/20/2020	5/21/2020	5/21/2020	\$ 0.10004070
Tortoise MLP & Energy Income	C	56167N514	INFFX	5/20/2020	5/21/2020	5/21/2020	\$ 0.09015518
Tortoise MLP & Energy Income	A	56167N530	INFRX	8/26/2020	8/27/2020	8/27/2020	\$ 0.09708578
Tortoise MLP & Energy Income	Inst	56167N522	INFIX	8/26/2020	8/27/2020	8/27/2020	\$ 0.10004070
Tortoise MLP & Energy Income	C	56167N514	INFFX	8/26/2020	8/27/2020	8/27/2020	\$ 0.08543871
Tortoise MLP & Energy Income	A	56167N530	INFRX	11/23/2020	11/24/2020	11/24/2020	\$ 0.09722602
Tortoise MLP & Energy Income	Inst	56167N522	INFIX	11/23/2020	11/24/2020	11/24/2020	\$ 0.10004070
Tortoise MLP & Energy Income	C	56167N514	INFFX	11/23/2020	11/24/2020	11/24/2020	\$ 0.08848641