(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) 1 Issuer's name Tortoise MLP & Energy Infrastructure Fund 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Shobana Gopal 913-981-1020 sgopal@tortoiseecofin.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 TortoiseEcofin, 6363 College Boulevard Overland Park, KS 66211 8 Date of action 9 Classification and description 6/25/2021 Nontaxable Corporate Reorganization - Merger 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) MLPPX 56167N498 Organizational Action Attach additional statements if needed. See back of form for additional guestions. Part II 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 June 25, 2021, Tortoise MLP & Energy Infrastructure Fund merged into Tortoise MLP & Energy Income Fund in a nontaxable reorganization under Section 368(a) of the Internal Revenue Code. As a result of the merger, shareholders of Tortoise MLP & Energy Infrastructure exchanged their shares for 0.94516052 shares of Tortoise MLP & Energy Income Fund. 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 15 share or as a percentage of old basis ► Shareholders of Tortoise MLP & Energy Infrastructure Fund received 0.94516052 shares of Tortoise MLP & Energy Income Fund for every share of Tortoise MLP & Energy Infrastructure Fund exchanged in the nontaxable reorganization. The shareholder total cost basis remained the same after reorganization. The shareholders per share cost basis of their newly acquired Tortoise MLP & Energy Income Fund shares after the merger is equal to their previous per share basis in Tortoise MLP & Energy Infrastructure Fund prior to the merger divided by 0.94516052. The shareholders purchase date and holding period in their new shares of Tortoise MLP & Energy Income Fund also remained the same as it was prior to the merger. 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 nontaxable reorganization - merger of Tortoise MLP & Energy Infrastructure Fund into Tortoise MLP & Energy Income Fund on 6/25/2021 results in no change to each shareholders overall total cost basis in accordance to IRC 368(a). The shareholder per share cost basis of their newly acquired shares after the merger is equal to their previous share basis prior to the merger divided by 0.94516052

Part	Ш	Organizational Action (continued)			
17	List the	applicable Internal Revenue Code section	n(s) and subsection(s) upon which the tax tre	eatment is based ▶	IRC 368(a)
18	Can ar	ny resulting loss be recognized? ► No los	s can be recognized by the shareholders	of record on 6/25/2	2021 for the nontaxable
reorga	anizati	on.			
19	Provid	e any other information necessary to imple	ment the adjustment, such as the reportable	e tax year ► <u>Not Ap</u>	plicable.
	Unc	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 ►			
	Prin	t your name ►		Title ►	DTIM
Paid		Print/Type preparer's name	Preparer's signature		Check if PTIN
Prep					self-employed
Use	Only	Firm's name ► Firm's address ►			Firm's EIN ► Phone no.
Send	Form 8	8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054			