

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Tortoise MLP & Pipeline Fund		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact taxinfo@tortoiseecofin.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 6363 College Boulevard		7 City, town, or post office, state, and ZIP code of contact Overland Park, KS 66211	
8 Date of action 11/30/2021		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 & Pipeline 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 2021 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: 11/30/2021

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	5/26/2021	5/27/2021	5/27/2021	\$ 0.14662106
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	5/26/2021	5/27/2021	5/27/2021	\$ 0.15556156
Tortoise MLP & Pipeline Fund	C	56166Y826	TORCX	5/26/2021	5/27/2021	5/27/2021	\$ 0.12185358
Tortoise MLP & Pipeline Fund	A	56166Y305	TORTX	11/22/2021	11/23/2021	11/23/2021	\$ 0.14294846
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	11/22/2021	11/23/2021	11/23/2021	\$ 0.14294846
Tortoise MLP & Pipeline Fund	C	56166Y826	TORCX	11/22/2021	11/23/2021	11/23/2021	\$ 0.14294847