



**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 2022 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 ▶ Benjamin Eirich Date ▶ 1/17/2023

Print your name ▶ Benjamin Eirich Title ▶ Treasurer

<b>Paid Preparer Use Only</b>	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: 11/30/2022

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	2/23/2022	2/24/2022	2/24/2022	\$ 0.10670544
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	2/23/2022	2/24/2022	2/24/2022	\$ 0.11040041
Tortoise MLP & Pipeline Fund	C	56166Y826	TORCX	2/23/2022	2/24/2022	2/24/2022	\$ 0.09583937
Tortoise MLP & Pipeline Fund	A	56166Y305	TORTX	5/25/2022	5/26/2022	5/26/2022	\$ 0.10959532
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	5/25/2022	5/26/2022	5/26/2022	\$ 0.11653377
Tortoise MLP & Pipeline Fund	C	56166Y826	TORCX	5/25/2022	5/26/2022	5/26/2022	\$ 0.08972963
Tortoise MLP & Pipeline Fund	A	56166Y305	TORTX	8/24/2022	8/25/2022	8/25/2022	\$ 0.10976240
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	8/24/2022	8/25/2022	8/25/2022	\$ 0.11653377
Tortoise MLP & Pipeline Fund	C	56166Y826	TORCX	8/24/2022	8/25/2022	8/25/2022	\$ 0.09448590
Tortoise MLP & Pipeline Fund	A	56166Y305	TORTX	11/21/2022	11/22/2022	11/22/2022	\$ 0.11653377
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	11/21/2022	11/22/2022	11/22/2022	\$ 0.11653377
Tortoise MLP & Pipeline Fund	C	56166Y826	TORCX	11/21/2022	11/22/2022	11/22/2022	\$ 0.11653377