(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 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@tortoiseadvisors.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 Tortoise Capital Advisors, 11550 Ash Street, Suite 300 Leawood, KS 66211 8 Date of action 9 Classification and description 11/30/2019 Non-taxable Return of Capital 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Statement 1 See Statement 1 N/A Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 Infrastructure 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. 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. 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 I		Organizational Action (continued	()		
17 Lis			n(s) and subsection(s) upon which the tax tr	reatment is based ▶	IRC §301 and §316
			ss can be recognized by the shareholders	s of record for the I	non-taxable return of capital
distribu	tion r	eceived.			
			ement the adjustment, such as the reportab	le tax year ▶ <u>The in</u>	formation provided above will
be reflec	cted c	on the shareholder's 2019 1099-DIV sta	tement box 3.		
	Unde	r penalties of periury. I declare that I have exa	amined this return, including accompanying sche	dules and statements	and to the best of my knowledge and
			of preparer (other than officer) is based on all infor		
Sign Here	Signa	_{tture} ▶ A signed copy is maintain	ned by the issuer	Date ▶	
	Print	your name	Prenarer's signature	Title ►	DTIN
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa		Firmula manua.			self-employed
Use C	nly	Firm's name			Firm's EIN ►
Send Fo	rm 89	Firm's address 37 (including accompanying statements)	to: Department of the Treasury, Internal Re	venue Service. Oad	Phone no. en. UT 84201-0054

Tortoise MLP & Energy Infrastructure Fund

Organizational Action: Return of Capital Date of Action: 11/30/2019 Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

		Part I, Line 10	Part I, Line 10 Part I, Line 12 Part II, Line 14 Part II, Line 14 Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15
Issuer's Name and EIN	Class	CUSIP	Ticker Symbol Record Date	Record Date	Ex-Dividend Date	Payable Date	Nondividend Distributions
Advisory Research MLP & Energy Infrastructure Fund	ı	461418626	MLPPX	2/26/2019	2/27/2019	2/27/2019	\$ 0.07059695
Advisory Research MLP & Energy Infrastructure Fund	ı	461418626	MLPPX	5/29/2019	5/30/2019	5/30/2019	\$ 0.07059695
Advisory Research MLP & Energy Infrastructure Fund	ı	461418626	MLPPX	8/28/2019	8/29/2019	8/29/2019	\$ 0.07059695
Tortoise MLP & Energy Infrastructure Fund	Inst	56167N498	MLPPX	11/26/2019	11/27/2019	11/27/2019	\$ 0.05469673