## Form **8937**(December 2017) Department of the Treasury

Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Tortoise MLP & Pipeline Fund 3 Name of contact for additional information 4 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 11/30/2020 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 Organizational Action Attach additional statements if needed. See back of form for additional guestions. 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. 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.

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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054	Send	Form	Firm's address   8937 (including accompanying statements)	to: Department of the Treasury. Internal Re		Phone no. en, UT 84201-0054

Organizational Action: Return of Capital

Date of Action: 11/30/2020

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		
Issuer's Name and EIN Class		<u>CUSIP</u>	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Nondividend Distributions	
Tortoise MLP & Pipeline Fund	Α	56166Y305	TORTX	5/20/2020	5/21/2020	5/21/2020	\$	0.13920958
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	5/20/2020	5/21/2020	5/21/2020	\$	0.15207898
Tortoise MLP & Pipeline Fund	С	56166Y826	TORCX	5/20/2020	5/21/2020	5/21/2020	\$	0.11824162
Tortoise MLP & Pipeline Fund	Α	56166Y305	TORTX	11/23/2020	11/24/2020	11/24/2020	\$	0.15207898
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	11/23/2020	11/24/2020	11/24/2020	\$	0.15207898
Tortoise MLP & Pipeline Fund	С	56166Y826	TORCX	11/23/2020	11/24/2020	11/24/2020	\$	0.15207898