(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) 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 11/30/2018 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.

Par	t II	Organizational Action (continued	d)							
17	List th	ne applicable Internal Revenue Code section	on(s) and subsection(s) upon which the tax t	reatment is based ▶	IRC §301 and §316					
			ess can be recognized by the shareholder	s of record for the r	non-taxable return of capital					
distri	butior	n received.								
		de any other information necessary to impl d on the shareholder's 2018 1099-DIV sta	lement the adjustment, such as the reportab	le tax year ▶ <u>The in</u>	formation provided above will					
<u> </u>	110010	a on the sharehelder a zero rom biv at	atomore box 6.							
	Lin	uder penalties of periury I declare that I have ex	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 info							
Sign Here	ı € Sig	Signature ► A signed copy is maintained by the issuer Date ►								
	Pri	int your name ►	T	Title ▶	1					
Paid	t	Print/Type preparer's name	Preparer's signature		Check if PTIN					
Pre				-	self-employed					
Use		y Firm's name ►			Firm's EIN ▶					
C'	Гант	Firm's address •	A) to Department of the Trees of the Land	-	Phone no.					
Send	LOIM	osor (including accompanying statements	s) to: Department of the Treasury, Internal Re	evenue Service, Uga	UI, UI 042UI-UU04					

Organizational Action: Return of Capital

Date of Action: 11/30/2018

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	Inv	56166Y305	TORTX	5/23/2018	5/24/2018	5/24/2018	\$	0.12293701
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	5/23/2018	5/24/2018	5/24/2018	\$	0.13212428
Tortoise MLP & Pipeline Fund	С	56166Y826	TORCX	5/23/2018	5/24/2018	5/24/2018	\$	0.09366991
Tortoise MLP & Pipeline Fund	Inv	56166Y305	TORTX	11/27/2018	11/28/2018	11/28/2018	\$	0.15100192
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	11/27/2018	11/28/2018	11/28/2018	\$	0.15100192
Tortoise MLP & Pipeline Fund	С	56166Y826	TORCX	11/27/2018	11/28/2018	11/28/2018	\$	0.15100192