See separate instructions.

## Part I Reporting Issuer

	art neporting	155001						
1	Issuer's name				2 Issuer's employer identification number (EIN)			
То	rtoise MLP & Pipeline F	und						
3	Name of contact for ad	ditional information	4 Telephone No. of contact		5 Email address of contact			
Sh	obana 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			
To	rtoise Capital Advisors,	11550 Ash Street	Suite 300		Leawood, KS 66211			
	Date of action		9 Classification and description					
	30/2017 CUSIP number	11 Serial number(		able Return of Capital  12 Ticker symbol	13 Account number(s)			
10			3)					
	See Statement 1	N/A		See Statement 1	N/A			
Ρ	art II Organization	onal Action Attac	ch additiona	statements if needed. Se	ee back of form for additional questions.			
14	-				te against which shareholders' ownership is measured for			
	the action ► Tortois	e MLP & Pipeline Fi	und paid a no	on-taxable return of capital	distribution on the dates listed on Statement 1			
to					stribution constitutes a non-taxable return of capital.			
	Describes the second lite			the second sector of the second				
15	•	•			ity in the hands of a U.S. taxpayer as an adjustment per			
				the distribution that consti	tutes a non-taxable return of capital will decrease a			
<u>U.S</u>	<ol><li>taxpayer's basis in th</li></ol>	e shares of the Issu	ler.					
Se	e Statement 1 for per sh	hare of the non-taxa	ble 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	Organiz	zational Action (col	ontinued)	Faye Z
<b>17</b> Li	st the applicabl	e Internal Revenue Cod	de section(s) and subsection(s) upon which the tax treatment is based  IRC §3	01 and §316
		I loss be recognized? ►	No loss can be recognized by the shareholders of record for the non-taxab	le return of capital
distribu	tion received.			
		r information necessary areholder's 2017 1099-	y to implement the adjustment, such as the reportable tax year The information P-DIV statement box 3.	provided above will
0.			I have examined this return, including accompanying schedules and statements, and to the claration of preparer (other than officer) is based on all information of which preparer has any	
Sign Here	Signature ►	A signed	l copy is maintained by the issuer Date ►	

	Print	your name 🕨		Title ►			
Paid Prepa Use C	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN	
		Firm's name				Firm's EIN ►	
	,	Firm's address ►	Phone no.				
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054							

## Tortoise MLP & Pipeline Fund Organizational Action: Return of Capital Date of Action: 11/30/2017

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	Р	art II, Line 15
Issuer's Name and EIN	<u>Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	Record Date	<u>Ex-Dividend</u> Date	Payable Date	<u>Nondividend</u> Distributions	
Tortoise MLP & Pipeline Fund	Inv	56166Y305	TORTX	5/24/2017	5/25/2017	5/25/2017	\$	0.08359559
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	5/24/2017	5/25/2017	5/25/2017	\$	0.09274689
Tortoise MLP & Pipeline Fund	С	56166Y826	TORCX	5/24/2017	5/25/2017	5/25/2017	\$	0.05875710
Tortoise MLP & Pipeline Fund	Inv	56166Y305	TORTX	11/27/2017	11/28/2017	11/28/2017	\$	0.09892684
Tortoise MLP & Pipeline Fund	Inst	56166Y404	TORIX	11/27/2017	11/28/2017	11/28/2017	\$	0.09892684
Tortoise MLP & Pipeline Fund	С	56166Y826	TORCX	11/27/2017	11/28/2017	11/28/2017	\$	0.09892684

Statement 1