Part I Reporting Issuer

1 Issuer's name

Tortoise MLP & Pipeline Fund

3 Name of contact for additional information

Shobana Gopal

4 Telephone No. of contact

913-981-1020

5 Email address of contact

sgopal@tortoiseadvisors.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact

Tortoise Capital Advisors, 11550 Ash Street, Suite 300

7 City, town, or post office, state, and ZIP code of contact

Leawood, KS 66211

8 Date of action

11/30/2019

9 Classification and description

Non-taxable Return of Capital

10 CUSIP number

See Statement 1

11 Serial number(s)

N/A

12 Ticker symbol

See Statement 1

13 Account number(s)

N/A

Part II Organizational Action

Attach additional statements if needed. See back of form for additional questions.

14 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.

15 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.

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.

For Paperwork Reduction Act Notice, see the separate instructions.
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

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.

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 2019 1099-DIV statement box 3.

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.

Signature ► A signed copy is maintained by the issuer

Date ►

Print your name ►
Title ►

Paid Preparer Use Only
Print/Type preparer’s name Preparer’s signature Date Check □ if self-employed PTIN
Firm’s name ►
Firm’s address ►

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
## Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

<table>
<thead>
<tr>
<th>Issuer's Name and EIN</th>
<th>Class</th>
<th>CUSIP</th>
<th>Ticker Symbol</th>
<th>Record Date</th>
<th>Ex-Dividend Date</th>
<th>Payable Date</th>
<th>Nondividend Distributions</th>
</tr>
</thead>
</table>