(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 & 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 11/30/2020 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 & 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.

| Pa | rt II | Ì | Organizational Action (continued) | | | |
|-----------|--------|---------|---|--|----------------------------|-------------------------------------|
| 17 | List | the | applicable Internal Revenue Code section | (s) and subsection(s) upon which the tax tr | eatment is based ► | IRC §301 and §316 |
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| 18 | | | | s can be recognized by the shareholders | of record for the I | non-taxable return of capital |
| distr | ibuti | on re | eceived. | | | |
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| 19 | | | any other information necessary to impler on the shareholder's 2020 1099-DIV state | ment the adjustment, such as the reportable | e tax year ▶ <u>The in</u> | formation provided above will |
| <u> </u> | 711001 | tou c | AT THE SHALEHOIDER S 2020 1077 DIV State | emont box c. | | |
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| | | Unde | r penalties of periury I declare that I have exar | nined this return, including accompanying scheo | Jules and statements | and to the best of my knowledge and |
| | ì | belief, | , it is true, correct, and complete. Declaration of | preparer (other than officer) is based on all inform | mation of which prepar | er has any knowledge. |
| Sign | า | | | | | |
| Her | | Siana | ture ► A signed copy is maintain | ed by the issuer | Date ► | |
| | (| g.10 | | | | |
| | F | Print y | your name ▶ | | Title ► | |
| Pai | | | Print/Type preparer's name | Preparer's signature | Date | Check if PTIN |
| Pre | | er | | | | self-employed |
| Use | | | Firm's name ▶ | | | Firm's EIN ▶ |
| | | | Firm's address ▶ | | | Phone no. |
| Send | l Forr | m 89 | 37 (including accompanying statements) t | en, UT 84201-0054 | | |

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 | P | Part II, Line 15 | |
|---|-----------------|-----------------|------------------|------------------|---------------------|--------------|------------------------------|------------|
| Issuer's Name and EIN | <u>Class</u> | CUSIP | Ticker Symbol | Record Date | Ex-Dividend Date | Payable Date | Nondividend Distributions | |
| Tortoise MLP & Energy Infrastructure Fund | Inst | 56167N498 | MLPPX | 2/26/2020 | 2/27/2020 | 2/27/2020 | \$ | 0.08548950 |
| Tortoise MLP & Energy Infrastructure Fund | Inst | 56167N498 | MLPPX | 5/20/2020 | 5/21/2020 | 5/21/2020 | \$ | 0.07051641 |
| Tortoise MLP & Energy Infrastructure Fund | Inst | 56167N498 | MLPPX | 8/26/2020 | 8/27/2020 | 8/27/2020 | \$ | 0.07051641 |
| Tortoise MLP & Energy Infrastructure Fund | Inst | 56167N498 | MLPPX | 11/23/2020 | 11/24/2020 | 11/24/2020 | \$ | 0.07051641 |

Statement 1