

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 2022 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.

Sign Here
Signature ▶ *Benjamin Eirich* Date ▶ 1/17/2023

Print your name ▶ Benjamin Eirich Title ▶ Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Tortoise Energy Infrastructure and Income Fund (fka Tortoise MLP & Energy Income Fund)

Statement 1

Organizational Action: Return of Capital

Date of Action: 11/30/2022

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
<u>Issuer's Name and EIN</u>	<u>Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>Record Date</u>	<u>Ex-Dividend Date</u>	<u>Payable Date</u>	<u>Nondividend Distributions</u>
Tortoise Energy Infrastructure and Income Fund	A	56167N530	INFRX	2/23/2022	2/24/2022	2/24/2022	\$ 0.08103055
Tortoise Energy Infrastructure and Income Fund	Inst	56167N522	INFIX	2/23/2022	2/24/2022	2/24/2022	\$ 0.08286885
Tortoise Energy Infrastructure and Income Fund	C	56167N514	INFFX	2/23/2022	2/24/2022	2/24/2022	\$ 0.07536014
Tortoise Energy Infrastructure and Income Fund	A	56167N530	INFRX	5/25/2022	5/26/2022	5/26/2022	\$ 0.07956245
Tortoise Energy Infrastructure and Income Fund	Inst	56167N522	INFIX	5/25/2022	5/26/2022	5/26/2022	\$ 0.08286885
Tortoise Energy Infrastructure and Income Fund	C	56167N514	INFFX	5/25/2022	5/26/2022	5/26/2022	\$ 0.06948441
Tortoise Energy Infrastructure and Income Fund	A	56167N530	INFRX	8/24/2022	8/25/2022	8/25/2022	\$ 0.07960625
Tortoise Energy Infrastructure and Income Fund	Inst	56167N522	INFIX	8/24/2022	8/25/2022	8/25/2022	\$ 0.08286885
Tortoise Energy Infrastructure and Income Fund	C	56167N514	INFFX	8/24/2022	8/25/2022	8/25/2022	\$ 0.06954357
Tortoise Energy Infrastructure and Income Fund	A	56167N530	INFRX	11/21/2022	11/22/2022	11/22/2022	\$ 0.08286885
Tortoise Energy Infrastructure and Income Fund	Inst	56167N522	INFIX	11/21/2022	11/22/2022	11/22/2022	\$ 0.08286885
Tortoise Energy Infrastructure and Income Fund	C	56167N514	INFFX	11/21/2022	11/22/2022	11/22/2022	\$ 0.08286885