

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Tortoise MLP & Energy Income 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	
11/30/2019		Non-taxable Return of Capital	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Statement 1	N/A	See Statement 1	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 & Energy Income 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.

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.

Sign Here Signature ▶ A signed copy is maintained by the issuer Date ▶ _____

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

Tortoise MLP & Energy Income Fund
Organizational Action: Return of Capital
Date of Action: 11/30/2019

Statement 1

Attachment for Form 9971, Report of Organizational Actions Affecting Basis of Securities

Issuer's Name and EIN	Class	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15
		CUSIP	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Nondividend Distributions	
Advisory Research MLP & Energy Income	A	461418543	INFRX	2/26/2019	2/27/2019	2/27/2019	2/27/2019	\$ 0.17600000
Advisory Research MLP & Energy Income	C	461418238	INFFX	2/26/2019	2/27/2019	2/27/2019	2/27/2019	\$ 0.16150000
Advisory Research MLP & Energy Income	Inst	461418535	INFIX	2/26/2019	2/27/2019	2/27/2019	2/27/2019	\$ 0.17760000
Advisory Research MLP & Energy Income	A	461418543	INFRX	5/29/2019	5/30/2019	5/30/2019	5/30/2019	\$ 0.17580000
Advisory Research MLP & Energy Income	C	461418238	INFFX	5/29/2019	5/30/2019	5/30/2019	5/30/2019	\$ 0.16150000
Advisory Research MLP & Energy Income	Inst	461418535	INFIX	5/29/2019	5/30/2019	5/30/2019	5/30/2019	\$ 0.17760000
Advisory Research MLP & Energy Income	A	461418543	INFRX	8/28/2019	8/29/2019	8/29/2019	8/29/2019	\$ 0.17630000
Advisory Research MLP & Energy Income	C	461418238	INFFX	8/28/2019	8/29/2019	8/29/2019	8/29/2019	\$ 0.16290000
Advisory Research MLP & Energy Income	Inst	461418535	INFIX	8/28/2019	8/29/2019	8/29/2019	8/29/2019	\$ 0.17760000
Tortoise MLP & Energy Income Fund	A	56167N530	INFRX	11/26/2019	11/27/2019	11/27/2019	11/27/2019	\$ 0.13747588
Tortoise MLP & Energy Income Fund	C	56167N514	INFFX	11/26/2019	11/27/2019	11/27/2019	11/27/2019	\$ 0.12424130
Tortoise MLP & Energy Income Fund	Inst	56167N522	INFIX	11/26/2019	11/27/2019	11/27/2019	11/27/2019	\$ 0.14210000