(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name **TORTOISE PIPELINE & ENERGY FUND** 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact TAXINFO@TORTOISEECOFIN.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 6363 COLLEGE BLVD OVERLAND PARK, KS 66211 8 Date of action 9 Classification and description 11/30/2021 COMMON STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 89148H207 Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 PIPELINE & ENERGY FUND (TTP) PAID DISTRIBUTIONS TO COMMON SHARHOLDERS DURING 2021 INCLUDING A PORTION THAT WAS DETERMINED TO BE NONTAXABLE UPON COMPUTATION OF TTP'S EARNINGS AND PROFITS AFTER THE TAX YEAR-END. 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 15 share or as a percentage of old basis ► A SHAREHOLDER'S BASIS IN TTP STOCK IS REDUCED BY THE NONTAXABLE PORTION OF DISTRIBUTIONS PAID PER SHARE, AS FOLLOWS: \$0.16 ON 02/26/21, \$0.16 ON 05/28/21, \$0.37 ON 08/31/21 AND \$0.37 ON 11/30/21. 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 ► NONTAXABLE DISTRIBUTIONS ARE CONSIDERED RETURN OF CAPITAL AND REDUCE SHAREHOLDER'S BASIS IN ITS STOCK. NONTAXABLE DISTRIBUTIONS IN EXCESS OF THE SHAREHOLDER'S BASIS ARE TREATED AS CAPITAL GAIN.

Part		Organizational Action (continued)				, ,
		applicable Internal Revenue Code section		he tax treatment	is based ▶	TAX TREATMENT IS BASE
0.0.0.		WILL REVENUE GODE GEOTICING GOT(C) / 1112 0 10(u).			
18 C	an any	resulting loss be recognized? ► N/A				
19 Pi	rovide	any other information necessary to imple	ment the adjustment, such as the r	enortable tax ve	ar ⊳ N/A	
10	ovido	any other information necessary to imple	mont the adjustment, saon as the h	oportubio tax you	1111	
0:		r penalties of perjury, I declare that I have example to the correct, and complete. Declaration of				
Sign Here	Signa	ature - Brad Adams		Date ▶		
	D ,	your name ► BRAD ADAMS		TO A	CEO	
	Print	your name ► BRAD ADAMS Print/Type preparer's name	Preparer's signature	Title ► Date		PTIN
Paid Prepa						self-employed
Use C	Only	Firm's name ► Firm's address ►				Firm's EIN ► Phone no.
		1 1 1111 3 AUUIE33 🚩			11	HOHE HU.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054