Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	Issuer			<u> </u>				
1 Issuer's name		2 Issuer's employer identification number (EIN)						
TORTOISE PIPELINE & EN								
3 Name of contact for additional information 4 Telephone			e No. of contact	5 Email address of contact				
				TAXINFO@TORTOISEECOFIN.COM				
6 Number and street (or I	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact						
`								
5901 COLLEGE BOULEVA	ARD, SUITE 400	OVERLAND PARK, KS 66211						
8 Date of action		9 Class	sification and description					
44/00/0004 0 40/00/0004			N. 070.01/					
11/30/2024 & 12/20/2024 10 CUSIP number	11 Serial number(s		N STOCK 12 Ticker symbol	13 Account number(s)				
10 COSIF Humber	TI Serial number (s	>)	12 Ficker Symbol	13 Account number(s)				
89148H207			TTP					
Part II Organization								
14 Describe the organiza	ational action and, if a	pplicable, the	date of the action or the d	ate against which shareholders' ownership is measured for				
the action ► TORTO	ISE PIPELINE & EN	ERGY FUND	INC (TTP) PAID DISTRIB	UTIONS TO COMMON SHAREHOLDERS DURING				
2024 INCLUDING A PORT	ON THAT WAS DET	ERMINED TO	BE NONTAXABLE UPO	N COMPUTATION OF TTP'S EARNINGS AND PROFITS				
AFTER THE FISCAL YEAR	R ENDING 11/30/24 A	ND SHORT	PERIOD FINAL YEAR EN	DING 12/20/2024.				
				curity in the hands of a U.S. taxpayer as an adjustment per				
share or as a percent	age of old basis ► A	SHAREHOLD	DER'S BASIS IN TTP'S ST	OCK IS REDUCED BY THE NONTAXABLE PORTION				
OF DISTRIBUTIONS PAID	PER SHARE, AS FO	LLOWS: \$0.	5060 ON 2/29/24 \$0.5060	ON 5/31/24 \$0.5060 ON 8/30/24, \$0.5060 ON				
11/29/24 AND \$0.175 ON 1	2/13/24.							
	-			lation, such as the market values of securities and the				
valuation dates ► NO	NTAXABLE DISTRIE	SUTIONS ARI	E CONSIDERED RETURN	OF CAPITAL AND REDUCE SHAREHOLDER'S				
BASIS IN ITS STOCK. NO	NTAXABLE DISTRIB	UTIONS IN E	XCESS OF THE SHAREH	OLDER'S BASIS ARE TREATED AS CAPITAL GAIN.				

Part I		Organizational Action (continue	d)			
	•	organizational restorm (communic	<u> </u>			
17 Li:	et the	applicable Internal Revenue Code section	on(s) and subsection(s) upon w	high the tay treatment is he	acad b TAY TREATMENT IS	
				THEIR LIE LAX LIEALITIETIL IS DA	ased ► TAX TREATMENT IS	
BASED	UPOI	N INTERNAL REVENUE CODE SECTION	ONS 301(c) AND 316(a).			
10 C	an ans	/ resulting loss be recognized? ► N/A				
18 Ca	an any	resulting loss be recognized?				
19 Pr	ovide	any other information necessary to imp	lement the adjustment, such as	the reportable tax year > 1	N/A	
		, , ,	•	, , ,		
	Unde	r penalties of perjury, I declare that I have ex	xamined this return, including acco	mpanying schedules and state	ements, and to the best of my knowledge and	
	belief	, it is true, correct, and complete. Declaration	of preparer (other than officer) is ba	sed on all information of which	preparer has any knowledge.	
Sign		1/1/	-			
Here Signature ▶ Jan. 10, 2025						
]			··-	·	
	Print	your name Matthew P. Sallee		Title ► CEC	0	
<u> </u>		Print/Type preparer's name	Preparer's signature	Date	DTINI	
Paid					Check if ' '''' self-employed	
Prepa	rer	Firm's name				
Use C	nly	T IIII O Hainio			Firm's EIN ►	
		Firm's address ▶			Phone no.	
Send Fo	orm 89	37 (including accompanying statements) to: Department of the Treasur	y, Internal Revenue Service	e, Ogden, UT 84201-0054	