

Part II Organizational Action (continued)

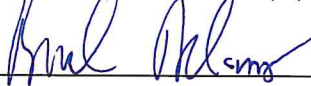
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ TAX TREATMENT IS
BASED UPON INTERNAL REVENUE CODE SECTIONS 301(c) and 316(a).

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶  Date ▶ 1/16/2020

Print your name ▶ BRAD ADAMS Title ▶ CEO

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.			

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

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Sign Here
Signature ▶ *P. Bradley Adams* Date ▶ _____

Print your name ▶ _____ Title ▶ _____

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.			

Part II Organizational Action *(continued)*

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Sign Here Signature ▶ Brad Adams Date ▶ _____

Print your name ▶ BRAD ADAMS Title ▶ CEO

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.

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)	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
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	
8 Date of action		9 Classification and description	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

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 ▶ _____

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 ▶ _____

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 ▶ _____

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

18 Can any resulting loss be recognized? ▶ _____

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

Sign Here 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.

Signature ▶ P. Bradley Adams Date ▶ 1/11/2024

Print your name ▶ _____ Title ▶ _____

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.			

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ TAX TREATMENT IS BASED UPON INTERNAL REVENUE CODE SECTIONS 301(c) AND 316(a).

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶  Date ▶ Jan. 10, 2025
Print your name ▶ Matthew G P. Sallee Title ▶ CEO

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.

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 Sections 302, 354(a), 356(a), 358(a), 362(b), 368(a), 1032(a), and 1221.

18 Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record on November 7, 2025 as a result of the merger.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The merger became effective on November 7, 2025, therefore, the reportable tax year is 2025.

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 ▶  Date ▶ 12/11/2025

Print your name ▶ MATTHEW G.P. SALLEE Title ▶ CEO

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 Sustainable and Social Impact Term Fund
Attachment to Form 8937

This information contained herein is being provided by Tortoise Sustainable and Social Impact Term Fund, as the reporting issuer and the acquirer of Tortoise Energy Infrastructure Corp. and is intended to satisfy the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and Treasury Regulation Section 1.6045B-1. No ruling from the Internal Revenue Service (the “IRS”) has been requested, or will be obtained, regarding the U.S. federal income tax consequences of the merger described in this attachment. This attachment is not binding on the IRS, and the IRS and the U.S. Courts could disagree with one or more of the positions described above.

The information below does not constitute tax advice. This attachment provides general tax information to the former shareholders of Tortoise Energy Infrastructure Corp. regarding the effect of the merger described herein for U.S. federal income tax purposes on the adjusted basis of the Tortoise Energy Infrastructure Corp. common stock received pursuant to the merger. The information below is intended for illustrative purposes only. The information below does not address the tax consequences that may apply to any particular shareholder, and each shareholder is urged to consult their own tax advisor regarding the U.S. federal, state and local or foreign tax consequences of the merger described in this attachment.

Part II. Organizational Action

Item 15.

Tortoise Sustainable and Social Impact Term Fund merged into Tortoise Energy Infrastructure Corp. in the merger that was completed on the effective date of November 7, 2025, whereby each outstanding share of Tortoise Sustainable and Social Impact Term Fund was automatically converted into 0.2882637 shares of newly issued Tortoise Energy Infrastructure Corp. common stock and cash in lieu of fractional shares. This merger qualifies as a reorganization within the meaning of IRC Section 368(a). In general, the U.S. federal income tax consequences of the merger to the former Tortoise Sustainable and Social Impact Term Fund shareholders are determined under IRC Sections 302, 354, 356, 358, and 1221.

Tortoise Sustainable and Social Impact Term Fund shareholders will not recognize any gain or loss for U.S. federal income tax purposes by reason of the merger except with respect to cash received in lieu of the issuance of a fractional share of Tortoise Energy Infrastructure Corp. common stock. Cash received in lieu of such fractional shares will be treated for U.S. federal income tax purposes as if the fractional shares were distributed and then redeemed by Tortoise Energy Infrastructure Corp. The cash payments will be treated as having been received as a distribution in exchange for the fractional shares redeemed.

Each Tortoise Sustainable and Social Impact Term Fund shareholder’s aggregate tax basis in the shares of Tortoise Energy Infrastructure Corp. common stock received in the merger, not including a fractional share of Tortoise Energy Infrastructure Corp. common stock (which is treated as issued in the merger and immediately redeemed), will equal that shareholder’s basis in the shares of the Tortoise Sustainable and Social Impact Term Fund shares surrendered in the merger.

Item 16.

The following example illustrates the calculation of the adjusted tax basis.

As noted previously, Tortoise Sustainable and Social Impact Term Fund merged into Tortoise Energy Infrastructure Corp., pursuant to the merger that was completed on the effective date of November 7, 2025,

whereby each outstanding share of Tortoise Sustainable and Social Impact Term Fund was automatically converted into 0.2882637 shares of newly issued Tortoise Energy Infrastructure Corp. common stock and cash in lieu of fractional share. Based on available information, the fair market value of each share of Tortoise Energy Infrastructure Corp. stock immediately before the merger was \$ 46.86 per share.

Assuming a particular shareholder held 101 shares of Tortoise Sustainable and Social Impact Term Fund stock before the merger and 29 shares of Tortoise Energy Infrastructure Corp. stock after the merger plus cash in lieu of 0.1146 fractional shares, and assuming such shareholder has the same tax basis in all his, her or its shares:

- The stock merger consideration would be valued at \$1,364.31 (including the amount attributable to fractional shares).
- If the total basis in the shareholder's Tortoise Sustainable and Social Impact Term Fund shares before the merger was \$1,000.00, the shareholder would have a gain realized of \$364.31. The shareholder would not recognize any taxable gain in the merger because the shareholder received no cash as merger consideration and the shareholder's basis in the shareholder's new shares (including any fractional shares) would be \$1,000.00 in total.
- The cash paid to the shareholder in lieu of fractional shares of 0.1146 shares would be \$5.37 ($=0.1146 \times \46.86). The basis attributable to fractional shares would be \$3.94 ($=0.1146 / 29.1146 \times \$1,000.00$). The shareholder's taxable gain related to the cash received in lieu of fractional shares would be \$1.43.
- The shareholder's basis in the remaining 29 Tortoise Energy Infrastructure Corp shares would be \$996.06 ($=\$1,000.00 - \3.94). The shareholder's per share basis in Tortoise Energy Infrastructure Corp. stock would be \$34.35 per share ($=\$996.06 / 29$).

Part II Organizational Action *(continued)*

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18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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Sign Here
Signature ▶ P. Bradley Adams Date ▶ 1/10/23
Print your name ▶ P. BRADLEY ADAMS Title ▶ CEO

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	Firm's address ▶	Phone no.			