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

1 Issuer's name Tortoise Energy Fund		**2** Issuer's employer identification number (EIN)
3 Name of contact for additional information	**4** Telephone No. of contact	**5** Email address of contact taxinfo@tortoisecapital.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 5901 College Boulevard		**7** City, town, or post office, state, and ZIP code of contact Overland Park, KS 66211
8 Date of action 11/30/2025	**9** Classification and description Non-taxable Return of Capital	

10 CUSIP number See Statement 1	**11** Serial number(s) N/A	**12** Ticker symbol See Statement 1	**13** Account number(s) 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 Energy 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 2025 1099-DIV statement box 3.

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 ▶ A signed copy is maintained by the issuer Date ▶

Print your name ▶ Title ▶

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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

Tortoise Energy Infrastructure and Income Fund
Organizational Action: Return of Capital
Date of Action: 11/30/2025

Statement 1

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
Issuer's Name and EIN	**Class**	**CUSIP**	**Ticker Symbol**	**Record Date**	**Ex-Dividend Date**	**Payable Date**	**Nondividend Distributions**
Tortoise Energy Infrastructure and Income Fund	A	56167N530	INFRX	2/20/2025	2/21/2025	2/21/2025	$ 0.06476174
Tortoise Energy Infrastructure and Income Fund	Inst	56167N522	INFIX	2/20/2025	2/21/2025	2/21/2025	$ 0.06670894
Tortoise Energy Infrastructure and Income Fund	C	56167N514	INFFX	2/20/2025	2/21/2025	2/21/2025	$ 0.05894463
Tortoise Energy Infrastructure and Income Fund	A	56167N530	INFRX	5/22/2025	5/23/2025	5/23/2025	$ 0.06670894
Tortoise Energy Infrastructure and Income Fund	Inst	56167N522	INFIX	5/22/2025	5/23/2025	5/23/2025	$ 0.06670894
Tortoise Energy Infrastructure and Income Fund	C	56167N514	INFFX	5/22/2025	5/23/2025	5/23/2025	$ 0.06670894
Tortoise Energy Fund	ETF	890930209	TNGY	9/25/2025	9/25/2025	9/26/2025	$ 0.06670894