

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.

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 Energy Independence Fund Inc.
 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	CUSIP	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Nondividend Distributions
Tortoise Essential Energy Fund	890930100	TPZ	1/30/2025	1/30/2025	1/31/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	2/27/2025	2/27/2025	2/28/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	3/27/2025	3/27/2025	3/28/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	4/24/2025	4/24/2025	4/25/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	5/22/2025	5/22/2025	5/23/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	6/26/2025	6/26/2025	6/27/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	7/24/2025	7/24/2025	7/25/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	8/21/2025	8/21/2025	8/22/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	9/25/2025	9/25/2025	9/26/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	10/23/2025	10/23/2025	10/24/2025	\$ 0.04969812
Tortoise Essential Energy Fund	890930100	TPZ	11/25/2025	11/25/2025	11/26/2025	\$ 0.04969812