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 PAM KEARNEY TAXINFO@TORTOISEADVISORS.COM (866) 362-9331 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 5100 W. 115TH PLACE LEAWOOD, KS 66211 8 Date of action 9 Classification and description 11/30/2019 COMMON STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 89148H108 TTP Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II 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 SHAREHOLDERS DURING 2019 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: \$0.4075 ON 2/28/19, \$0.4075 ON 5/31/19, \$0.2850 ON 8/30/19, AND \$0.2850 ON 11/29/19. 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	m	Organizational Action (continu	ued)		Page
17 L	ist the		ection(s) and subsection(s) upon which the	tax treatment is based ▶	TAX TREATMENT IS
DASE	DUPC	DIV INTERNAL REVENUE CODE SEC	110NS 301(c) and 316(a).		
		3			
				2	
18 C	an an	y resulting loss be recognized?► N/	A		
•		4	·		new particular and a second
			* 4		
		a		-	£
				*	
		*	-		
					9
				*	i i
19 Pi	rovide	any other information necessary to im	plement the adjustment, such as the repo	ortable toy year N/A	
	ovido	any other information recognity to inf	prement the adjustment, such as the repo	ortable tax year VIVIA	
				2000	
-					
	Under	r penalties of perjury, I declare that I have	examined this return, including accompanying s	schedules and statements, a	nd to the best of my knowledge and
Sign	belief, it is true, correct and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
Here	Ciana	Signature ► MM SMNX Date ► \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			
	olyna	Ture VIV	M	Date >/\6	12020
	Print y	your name ► BRAD ADAMS		Title ► CEO	
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	rer				elf-employed
Jse O	nly	Firm's name			ïrm's EIN ▶
Send Fo	rm 89:	Firm's address ► 37 (including accompanying statemen	ts) to: Department of the Treasury, Interna		Phone no.
	00	,g accompanying statement	io, io. Dopartinoni of the Headury, Illellia	a rioveriue dei vice, Ogue	1, 01 04201-0004