

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
MAINGATE MLP FUND		27-6896939	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
ANGELA A. TER MAAT	414-287-3013	angela.termaat@usbank.com	
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	
777 EAST WISCONSIN AVENUE 5TH FLOOR		MILWAUKEE, WISCONSIN, 53202	
8 Date of action		9 Classification and description	
See Attached Schedule		NONTAXABLE RETURN OF CAPITAL DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attached Schedule		See Attached Schedule	

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 ► THE MAINGATE MLP FUND PAID NONTAXABLE RETURN OF CAPITAL DISTRIBUTIONS TO SHAREHOLDERS. PLEASE REFER TO ATTACHED SCHEDULE.

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 ► FOR THE TOTAL NONTAXABLE RETURN OF CAPITAL PORTION OF THE DIVIDEND PAID TO SHAREHOLDERS PLEASE REFER TO ATTACHED SCHEDULE.

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 TAX BASIS IS LOWERED BY THE PER SHARE AMOUNT OF NONTAXABLE RETURN OF CAPITAL. PLEASE REFER TO ATTACHED SCHEDULE. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 and IRC §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 301.316](#)

18 Can any resulting loss be recognized? ► [NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID TO THE SHAREHOLDERS. POTENTIAL GAIN MAY RESULT IF SHAREHOLDER HAS A ZERO BASIS.](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [THE INFORMATION PROVIDED ABOVE WILL BE PROVIDED ON THE SHAREHOLDERS 2017 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 ► _____ 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.			

FORM 8937 Report of Organizational Actions Affecting Basis of Securities

MAINGATE MLP FUND

EIN : 27-6896939

Part I	Box 10 Cusip Number	Box 12 Ticker Symbol
	560599102	AMLPX
	560599300	MLCPX
	560599201	IMLPX

Part II, #15, Organizational action on the basis of the security in the hands of a U.S. taxpayer:

Share Class	Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Total ROC Per Share
A	1/23/2017	1/24/2017	1/25/2017	\$0.157500	\$0.157500
C	1/23/2017	1/24/2017	1/25/2017	\$0.157500	\$0.157500
I	1/23/2017	1/24/2017	1/25/2017	\$0.157500	\$0.157500
A	4/24/2017	4/25/2017	4/26/2017	\$0.157500	\$0.157500
C	4/24/2017	4/25/2017	4/26/2017	\$0.157500	\$0.157500
I	4/24/2017	4/25/2017	4/26/2017	\$0.157500	\$0.157500
A	7/24/2017	7/25/2017	7/26/2017	\$0.157500	\$0.157500
C	7/24/2017	7/25/2017	7/26/2017	\$0.157500	\$0.157500
I	7/24/2017	7/25/2017	7/26/2017	\$0.157500	\$0.157500
A	10/23/2017	10/24/2017	10/25/2017	\$0.157500	\$0.157500
C	10/23/2017	10/24/2017	10/25/2017	\$0.157500	\$0.157500
I	10/23/2017	10/24/2017	10/25/2017	\$0.157500	\$0.157500