See separate instructions.

Part I Reporting Issuer

1 Issuer's name					
MAINGATE MLP FUND					
4 Telephone No. of contact	5 Email address of contact				
414-287-3013	angela.termaat@usbank.com				
delivered to street address) of contact	7 City, town, or post office, state, and Zip code of contact				
777 EAST WISCONSIN AVENUE 5TH FLOOR					
9 Classification and description					
01/27/2014, 04/25/2014, 07/25/2014, 10/27/2014 NONTAXABLE RETURN OF CAPITA					
s) 12 Ticker symbol	13 Account number(s)				
AMLPX					
	e back of form for additional questions.				
	e against which shareholders' ownership is measured for				
PAID A NONTAXABLE RETURN OF CA	PITAL DISTRIBUTION ON 01/27/2014, 04/25/2014,				
ERS OF RECORD ON 01/23/2014, 04/23/20	014, 07/23/2014, AND 10/23/2014 (EX DATE 01/24/2014,				
ESTIMATED PERCENT OF THE NONTAX	ABLE RETURN OF CAPITAL DISTRIBUTION PAID TO				
, 04/23/2014, 07/23/2014, AND 10/23/2014	IS 90.96 PERCENT OF THE TOTAL DIVIDEND AMOUNT.				
	414-287-3013 delivered to street address) of contact 9 Classification and description NONTAXABLE RETURN OF CAPITA s) 12 Ticker symbol AMLPX ch additional statements if needed. See pplicable, the date of the action or the date of PAID A NONTAXABLE RETURN OF CA CRS OF RECORD ON 01/23/2014, 04/23/2 ESTIMATED PERCENT OF THE NONTAX				

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 ► <u>THE TOTAL NONTAXABLE RETURN OF CAPITAL PORTION OF THE DIVIDEND PAID TO</u> SHAREHOLDERS OF RECORD ON 01/23/2014, 04/23/2014, 07/23/2014, AND 10/23/2014 WAS 0.143257 PER SHARE.

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 IS LOWERED BY THE PER SHARE AMOUNT OF 0.143257 FOR THE SHAREHOLDERS OF RECORD ON 01/23/2014, 04/23/2014, 07/23/2014, AND 10/23/2014. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 AND IRC §316.

It II Organizational Action (continued) List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC 55 301, 316 It is the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC 55 301, 316 It is the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC 55 301, 316 It is the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC 55 301, 316 It is the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC 55 301, 316 It is the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC 55 301, 316 Can any resulting loss be recognized? ▶ NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID ON 012272014, 047252014, 247252				Page
Can any resulting loss be recognized? ► <u>NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID ON 01/27/2014, 04/25/2014,</u> 25/2014, AND 10/27/2014 TO THE SHAREHOLDERS OF RECORD ON 01/23/2014, 04/23/2014, 07/23/2014, AND 10/23/2014. POTENTIAL GA Y RESULT IF SHAREHOLDER HAS A ZERO BASIS.	Par	t II	Organizational Action (continued)	
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Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE INFORMATION PROVIDED				
OVE WILL BE PROVIDED ON THE SHAREHOLDERS 2014 1099 DIV STATEMENT BOX 3.				
	80\	/E WIL	L BE PROVIDED ON THE SHAREHOLDERS 2014 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	Signa	ignature ►						
	Print	your name 🕨	Title►					
Paid Prepa	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN		
Use C				Firm's EIN ►	Firm's EIN ►			
	, y	Firm's address ►			Phone no.			
Send Fo	rm 89	37 (including accompanying state	ments) to: Department of the Treasury,	Internal Revenue Service, C	Ogden, UT 84201-	0054		