(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name MAINGATE MLP FUND 27-6896939 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact ANGELA A. TER MAAT 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 04/25/2014, 07/25/2014, 10/27/2014 NONTAXABLE RETURN OF CAPITAL DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **MLCPX** 560599300 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 ► THE MAINGATE MLP FUND PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION ON 04/25/2014, 07/25/2014, AND 10/27/2014 TO SHAREHOLDERS OF RECORD ON 04/23/2014, 07/23/2014, AND 10/23/2014 (EX DATE 04/24/2014, 07/24/2014, AND 10/24/2014). THE ESTIMATED PERCENT OF THE NONTAXABLE RETURN OF CAPITAL DISTRIBUTION PAID TO SHAREHOLDERS OF RECORD ON 04/23/2014, 07/23/2014, AND 10/23/2014 IS 90.96 PERCENT OF THE TOTAL DIVIDEND AMOUNT 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 TOTAL NONTAXABLE RETURN OF CAPITAL PORTION OF THE DIVIDEND PAID TO SHAREHOLDERS OF RECORD ON 04/23/2014, 07/23/2014, AND 10/23/2014 WAS 0.143257 PER SHARE. 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 04/23/2014, 07/23/2014, AND 10/23/2014. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 AND IRC §316.

Part I		Organizational Action (continued)			· · ·	
17 Li	st the	applicable Internal Revenue Code section	ection(s) and subsection(s) upon which the tax treatment is based		IRC §§ 301, 316	
			SS CAN BE RECOGNIZED ON THE DISTI RD ON 04/23/2014, 07/23/2014, AND 10/2			
		ER HAS A ZERO BASIS.	RD ON 04/23/2014, 07/23/2014, AND 10/2	3/2014. FOTENTIA	L GAIN WAT RESULT II	
SHITTLE	HOLD	EKTING N ZERO BROIS.				
19 Pi	rovide	any other information necessary to impler	ment the adjustment, such as the reportable	e tax vear ▶ THF IN	JEORMATION PROVIDED	
		BE PROVIDED ON THE SHAREHOLDE		<u> </u>	T CHANGE THE THE	
7.2012			ne zerr re <i>rr z</i> err erritzinzi. 1. zerr er			
	Linda	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	uture ▶		Date ►		
	Oigile					
	Print	your name ▶		Title ►		
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN	
	arer				self-employed	
Preparer Use Only		Firm's name			Firm's EIN ▶	
		Firm's address ▶			Phone no.	
Send Fo	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054				