See separate instructions.

## Part I Reporting Issuer

MAINGATE MLP FUND     27-6896939       3 Name of contact for additional information     4 Telephone No. of contact     5 Email address of contact									
3 Name of contact for additional information4 Telephone No. of contact5 Email address of contact	of contact								
	of contact								
ANGELA A. TER MAAT 414-287-3013 angela.termaat@usbank.com	of contact								
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	7 City, town, or post office, state, and Zip code of contact								
777 EAST WISCONSIN AVENUE 5TH FLOOR MILWAUKEE, WISCONSIN 53202	MILWAUKEE, WISCONSIN 53202								
8 Date of action 9 Classification and description									
01/25/2013, 04/25/2013, 07/25/2013, 10/25/2013 NONTAXABLE RETURN OF CAPITAL DISTRIBUTION									
10 CUSIP number11 Serial number(s)12 Ticker symbol13 Account number(s)									
560599201 IMLPX									
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 measure	ed for								
the action ► THE MAINGATE MLP FUND PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION ON 01/25/2013, 04/25/201	3,								
07/25/2013, AND 10/25/2013 TO SHAREHOLDERS OF RECORD ON 01/23/2013, 04/23/2013, 07/23/2013, AND 10/23/2013 (EX DATE 01/24/2013,									
04/24/2013, 07/24/2013, AND 10/24/2013). THE ESTIMATED PERCENT OF THE NONTAXABLE RETURN OF CAPITAL DISTRIBUTION PA	ID TO								
SHAREHOLDERS OF RECORD ON 01/23/2013, 04/23/2013, 07/23/2013, AND 10/23/2013 IS 100 PERCENT OF THE TOTAL DIVIDEND AMOUNT.									

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 01/23/2013, 04/23/2013, 07/23/2013, AND 10/23/2013 WAS 0.157500 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 0.157500 FOR THE SHAREHOLDERS OF RECORD ON 01/23/2013, 04/23/2013, 07/23/2013, AND 10/23/2013. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 AND IRC §316.

	rt II	Organizational Action (continued)
17	List th	e applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based  IRC §§ 301, 316
_		
5	Can a	
B 17/		ny resulting loss be recognized? ► NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID ON 01/25/2013, 04/25/2013, , AND 10/25/2013 TO THE SHAREHOLDERS OF RECORD ON 01/23/2013, 04/23/2013, 07/23/2013, AND 10/23/2013. POTENTIAL GAI
		LT IF SHAREHOLDER HAS A ZERO BASIS.
9	Provic	le any other information necessary to implement the adjustment, such as the reportable tax year  THE INFORMATION PROVIDED
B	OVE WIL	L BE PROVIDED ON THE SHAREHOLDERS 2013 1099 DIV STATEMENT BOX 3.
	Uno	der 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	ture ►		Date ►		
	Print your name ►			Title ►		
Paid Prepa	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	
Use C				Firm's EIN ►		
	Firm's address ►				Phone no.	
Send Fo	rm 89	37 (including accompanying stater	nents) to: Department of the Treasury,	Internal Revenue Service	, Ogden, UT 84201-0054	