

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT TO  
SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): January 12, 2011

**Tortoise Capital Resources Corporation**  
(Exact Name of Registrant as Specified in Its Charter)

**Maryland**  
(State or Other Jurisdiction of  
Incorporation)

**1-33292**  
(Commission File Number)

**20-3431375**  
(IRS Employer Identification No.)

**11550 Ash Street, Suite 300, Leawood, KS 66211**  
(Address of Principal Executive Offices) (Zip Code)

**(913) 981-1020**  
(Registrant's Telephone Number, Including Area Code)

**Not Applicable**  
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01 Other Events.**

On January 12, 2011, Tortoise Capital Resources Corporation announced the characterization of the 2010 distributions paid to stockholders. A copy of the press release is attached as Exhibit 99.1 to this Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

99.1 Press Release dated January 12, 2011

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**TORTOISE CAPITAL RESOURCES  
CORPORATION**

Date: January 13, 2011

By: /s/ Terry Matlack

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Name: Terry Matlack

Title: Chief Financial Officer

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## Exhibit Index

| <b>Exhibit No.</b> | <b>Description</b>                   |
|--------------------|--------------------------------------|
| 99.1               | Press Release dated January 12, 2011 |

## **Tortoise Capital Resources Corp. Announces Tax Characterization of 2010 Distributions**

**LEAWOOD, Kan.** – Jan. 12, 2011 — (BUSINESS WIRE) --- Tortoise Capital Resources Corp. (NYSE: TTO) today announced the tax characterization of the 2010 distributions paid to stockholders which were comprised of 100 percent return of capital.

Additional information regarding the tax characterization of the 2010 distributions is available at [www.tortoiseadvisors.com](http://www.tortoiseadvisors.com). A copy of the information is also available upon request by calling (866) 362-9331.

*Nothing contained herein or therein should be construed as tax advice. Consult your tax advisor for more information. Furthermore, you may not rely upon any information herein or therein for the purpose of avoiding any penalties that may be imposed under the Internal Revenue Code.*

### **About Tortoise Capital Resources Corp.**

Tortoise Capital Resources invests primarily in privately-held and micro-cap public companies operating in the U.S. energy infrastructure sector.

### **About Tortoise Capital Advisors, LLC**

Tortoise is an investment manager specializing in listed energy infrastructure investments, such as pipeline and power companies. As of Dec. 31, 2010, the adviser had approximately \$6.1 billion of assets under management in six NYSE-listed investment companies and private accounts. For more information, visit our Web site at [www.tortoiseadvisors.com](http://www.tortoiseadvisors.com).

### **Safe Harbor Statement**

This press release shall not constitute an offer to sell or a solicitation to buy, nor shall there be any sale of these securities in any state or jurisdiction in which such offer or solicitation or sale would be unlawful prior to registration or qualification under the laws of such state or jurisdiction.

Tortoise Capital Advisors, LLC  
Pam Kearney, (866) 362-9331  
Investor Relations  
[pkearney@tortoiseadvisors.com](mailto:pkearney@tortoiseadvisors.com)