



**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Sec. 301(C)(1), the portion of a distribution, which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 302(C)(2), the portion of a distribution, which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

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**18** Can any resulting loss be recognized? ▶ No loss will be recognized as a result of any non-taxable return of capital. A loss may be realized upon the disposition of shares.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Pursuant to IRC Sec. 6045, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the distribution date to reflect the return of capital described above. The final amount of taxable dividends and non-taxable return of capital (i.e., non-dividend distributions) will be reported to shareholders on their 2017 Form 1099-DIV.

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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**  
Signature ▶ /s/ James A. Kennedy Date ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print your name ▶ James A. Kennedy	Preparer's signature	Title ▶	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				

**Oppenheimer SteelPath MLP Income Fund**

EIN#: 27-1575900

Supplemental attachment of Form 8937

**Part I, Box 10:**

Class A Shares: 858268600  
 Class C Shares: 858268873  
 Class I Shares: 858268774  
 Class Y Shares: 858268709

**Part 1, Box 12:**

Class A Shares: MLPDX  
 Class C Shares: MLPRX  
 Class I Shares: OSPMX  
 Class Y Shares: MLPZX

**Part 2, Box 14, 15 & 16:**

Record Date	Ex Date	Payable Date	Per Share Distribution				Per Share Nontaxable Return of Capital					Per Share Taxable Dividend*				
			Class A	Class C	Class I	Class Y	Class A	Class C	Class I	Class Y	ROC %	Class A	Class C	Class I	Class Y	Taxable %
1/5/2017	1/6/2017	1/6/2017	\$0.064600	\$0.064600	\$0.064600	\$0.064600	\$0.055918	\$0.055918	\$0.055918	\$0.055918	86.5611%	\$0.008682	\$0.008682	\$0.008682	\$0.008682	13.4389%
2/6/2017	2/7/2017	2/7/2017	\$0.064600	\$0.064600	\$0.064600	\$0.064600	\$0.055918	\$0.055918	\$0.055918	\$0.055918	86.5611%	\$0.008682	\$0.008682	\$0.008682	\$0.008682	13.4389%
3/6/2017	3/7/2017	3/7/2017	\$0.064600	\$0.064600	\$0.064600	\$0.064600	\$0.055918	\$0.055918	\$0.055918	\$0.055918	86.5611%	\$0.008682	\$0.008682	\$0.008682	\$0.008682	13.4389%
4/4/2017	4/5/2017	4/5/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%
5/4/2017	5/5/2017	5/5/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%
6/6/2017	6/7/2017	6/7/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%
7/6/2017	7/7/2017	7/7/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%
8/3/2017	8/4/2017	8/4/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%
9/6/2017	9/7/2017	9/7/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%
10/5/2017	10/6/2017	10/6/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%
11/2/2017	11/3/2017	11/3/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%
11/27/2017	11/28/2017	11/28/2017	\$0.056848	\$0.056848	\$0.056848	\$0.056848	\$0.049208	\$0.049208	\$0.049208	\$0.049208	86.5611%	\$0.007640	\$0.007640	\$0.007640	\$0.007640	13.4389%

\* Eligible for treatment as qualified dividend income or dividends received deduction. Limitations may apply.