Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name Invesco SteelPath MLP Select 40 Fund		**2** Issuer's employer identification number (EIN) 27-1423380
3 Name of contact for additional information Investor Service	**4** Telephone No. of contact 1-800-959-4246	**5** Email address of contact www.invesco.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 11 Greenway Plaza, Suite 1000		**7** City, town, or post office, state, and ZIP code of contact Houston, TX 77046-1113
8 Date of action See Attachment	**9** Classification and description Distribution in excess of current and accumulated E&P	

10 CUSIP number See Attachment	**11** Serial number(s)	**12** Ticker symbol See Attachment	**13** Account number(s)

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 measured for the action ▶ The Fund paid a monthly distribution to shareholders from January 2022 to November 2022. Each distribution constitutes a non-taxable return of capital.

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 ▶ Each distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the issuer. For non-taxable return of capital see attachment.

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 Fund's current and accumulated earnings were compared to distributions paid during the period ended November 2022. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended November 30, 2022 in excess of the Fund's current and accumulated earnings and profits under IRS Section 316.

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

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

Internal Revenue Code Sections 301, 316, 852.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

This organizational action is reportable with respect to calender year 2022.

Sign Here

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.

Signature ▶ Date ▶

Print your name ▶ A signed copy is maintained by the issuer Title ▶ Vice President & Chief Tax Officer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Invesco SteelPath MLP Select 40 Fund **ATTACHMENT**
EIN: 27-1423380

	CUSIP	Ticker Symbol	Payable Date	Per Share Distribution Per Share	Per Share Income Dividends	ROC
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	1/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	2/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	3/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	4/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	5/4/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	6/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	7/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	8/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	9/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	10/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	11/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class A	00143K277	MLPFX	11/29/2022	0.03870000	0.01560915	0.02309085
Total				**0.46440000**	**0.18730980**	**0.27709020**
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	1/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	2/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	3/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	4/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	5/4/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	6/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	7/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	8/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	9/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	10/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	11/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class C	00143K269	MLPEX	11/29/2022	0.03870000	0.01560915	0.02309085
Total				**0.46440000**	**0.18730980**	**0.27709020**
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	1/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	2/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	3/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	4/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	5/4/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	6/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	7/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	8/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	9/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	10/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	11/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R	00143K244	SPMWX	11/29/2022	0.03870000	0.01560915	0.02309085
Total				**0.46440000**	**0.18730980**	**0.27709020**
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	1/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	2/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	3/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	4/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	5/4/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	6/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	7/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	8/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	9/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	10/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	11/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R5	00143K236	SPMVX	11/29/2022	0.03870000	0.01560915	0.02309085
Total				**0.46440000**	**0.18730980**	**0.27709020**
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	1/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	2/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	3/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	4/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	5/4/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	6/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	7/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	8/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	9/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	10/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	11/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class R6	00143K228	OSPSX	11/29/2022	0.03870000	0.01560915	0.02309085
Total				**0.46440000**	**0.18730980**	**0.27709020**
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	1/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	2/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	3/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	4/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	5/4/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	6/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	7/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	8/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	9/6/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	10/5/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	11/3/2022	0.03870000	0.01560915	0.02309085
Invesco SteelPath MLP Select 40 Fund Class Y	00143K251	MLPTX	11/29/2022	0.03870000	0.01560915	0.02309085
Total				**0.46440000**	**0.18730980**	**0.27709020**