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 OPPENHEIMER STEELPATH MLP INCOME FUND	**2** Issuer's employer identification number (EIN) 27-1575900
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 Distributions 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 monthly distributions to shareholders from January 2019 to November 2019. 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 30, 2019. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended November 30, 2019 in excess of the Fund's current and accumulated earnings and profits under IRC 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 2019.

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 ▶ /s/ Sheri Morris Date ▶

Print your name ▶ Sheri Morris Title ▶ President & Treasurer

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 Oppenheimer Steelpath MLP Income Fund **ATTACHMENT**

EIN: 27-1575900

	CUSIP	Ticker Symbol	Payable Date	Per Share Distribution Per Share	Per Share Income Dividends	Per Share ROC
Oppenheimer SteelPath MLP Income - A	858268600	MLPDX	1/4/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - A	858268600	MLPDX	2/8/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - A	858268600	MLPDX	3/8/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - A	858268600	MLPDX	4/5/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - A	858268600	MLPDX	5/10/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - A	00143K343	MLPDX	6/7/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - A	00143K343	MLPDX	7/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - A	00143K343	MLPDX	8/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - A	00143K343	MLPDX	9/6/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - A	00143K343	MLPDX	10/4/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - A	00143K343	MLPDX	11/5/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - A	00143K343	MLPDX	11/26/2019	0.05684800	0.00000000	0.05684800
Total				**0.68217600**	**0.00000000**	**0.68217600**
Oppenheimer SteelPath MLP Income - Y	858268709	MLPZX	1/4/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - Y	858268709	MLPZX	2/8/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - Y	858268709	MLPZX	3/8/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - Y	858268709	MLPZX	4/5/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - Y	858268709	MLPZX	5/10/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - Y	00143K343	MLPZX	6/7/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - Y	00143K343	MLPZX	7/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - Y	00143K343	MLPZX	8/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - Y	00143K343	MLPZX	9/6/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - Y	00143K343	MLPZX	10/4/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - Y	00143K343	MLPZX	11/5/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - Y	00143K343	MLPZX	11/26/2019	0.05684800	0.00000000	0.05684800
Total				**0.68217600**	**0.00000000**	**0.68217600**
Oppenheimer SteelPath MLP Income - I	858268774	OSPMX	1/4/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - I	858268774	OSPMX	2/8/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - I	858268774	OSPMX	3/8/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - I	858268774	OSPMX	4/5/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - I	858268774	OSPMX	5/10/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R6	00143K285	OSPMX	6/7/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R6	00143K285	OSPMX	7/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R6	00143K285	OSPMX	8/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R6	00143K285	OSPMX	9/6/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R6	00143K285	OSPMX	10/4/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R6	00143K285	OSPMX	11/5/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R6	00143K285	OSPMX	11/26/2019	0.05684800	0.00000000	0.05684800
Total				**0.68217600**	**0.00000000**	**0.68217600**
Oppenheimer SteelPath MLP Income - C	858268873	MLPRX	1/4/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - C	858268873	MLPRX	2/8/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - C	858268873	MLPRX	3/8/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - C	858268873	MLPRX	4/5/2019	0.05684800	0.00000000	0.05684800
Oppenheimer SteelPath MLP Income - C	858268873	MLPRX	5/10/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - C	00143K335	MLPRX	6/7/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - C	00143K335	MLPRX	7/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - C	00143K335	MLPRX	8/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - C	00143K335	MLPRX	9/6/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - C	00143K335	MLPRX	10/4/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - C	00143K335	MLPRX	11/5/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - C	00143K335	MLPRX	11/26/2019	0.05684800	0.00000000	0.05684800
Total				**0.68217600**	**0.00000000**	**0.68217600**
Invesco Oppenheimer SteelPath MLP Income - R5	00143K293	SPMQX	6/7/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R5	00143K293	SPMQX	7/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R5	00143K293	SPMQX	8/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R5	00143K293	SPMQX	9/6/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R5	00143K293	SPMQX	10/4/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R5	00143K293	SPMQX	11/5/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R5	00143K293	SPMQX	11/26/2019	0.05684800	0.00000000	0.05684800
Total				**0.39793600**	**0.00000000**	**0.39793600**
Invesco Oppenheimer SteelPath MLP Income - R	00143K319	SPNNX	6/7/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R	00143K319	SPNNX	7/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R	00143K319	SPNNX	8/9/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R	00143K319	SPNNX	9/6/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R	00143K319	SPNNX	10/4/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R	00143K319	SPNNX	11/5/2019	0.05684800	0.00000000	0.05684800
Invesco Oppenheimer SteelPath MLP Income - R	00143K319	SPNNX	11/26/2019	0.05684800	0.00000000	0.05684800
Total				**0.39793600**	**0.00000000**	**0.39793600**