

**Report of Organizational Actions
Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Invesco SteelPath MLP Income Fund</u>		2 Issuer's employer identification number (EIN) <u>27-1575900</u>	
3 Name of contact for additional information <u>Investor Service</u>		4 Telephone No. of contact <u>1-800-959-4246</u>	5 Email address of contact <u>www.invesco.com</u>
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>11 Greenway Plaza, Suite 1000</u>		7 City, town, or post office, state, and ZIP code of contact <u>Houston, TX 77046-1113</u>	
8 Date of action <u>See Attachment</u>		9 Classification and description <u>Distribution in excess of current and accumulated E&P</u>	
10 CUSIP number <u>See Attachment</u>	11 Serial number(s) <u>See Attachment</u>	12 Ticker symbol <u>See Attachment</u>	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 2021 to November 2021.
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 2021. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended November 30, 2021 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 calendar year 2021.

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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

