



**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.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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 2018 Form 1099-DIV.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 ▶ <u>James A. Kennedy</u>	Preparer's signature	Title ▶ _____	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ _____			Firm's EIN ▶ _____	
	Firm's address ▶ _____			Phone no. _____	

**Oppenheimer SteelPath MLP Select 40 Fund**

EIN#: 27-1423380

Supplemental attachment of Form 8937

**Part I, Box 10:**

Class A Shares: 858268105  
 Class C Shares: 858268808  
 Class I Shares: 858268790  
 Class W Shares: 858268303  
 Class Y Shares: 858268204

**Part 1, Box 12:**

Class A Shares: MLPFX  
 Class C Shares: MLPEX  
 Class I Shares: OSPSX  
 Class W Shares: MLPYX  
 Class Y Shares: MLPTX

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

Record Date	Ex Date	Payable Date	Per Share Distribution					Per Share Nontaxable Return of Capital					ROC %	Per Share Taxable Dividend*					
			Class A	Class C	Class I	Class W	Class Y	Class A	Class C	Class I	Class W	Class Y		Class A	Class C	Class I	Class W	Class Y	Taxable %
1/4/2018	1/5/2018	1/5/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
2/8/2018	2/9/2018	2/9/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
3/8/2018	3/9/2018	3/9/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
4/5/2018	4/6/2018	4/6/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
5/3/2018	5/4/2018	5/4/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
6/7/2018	6/8/2018	6/8/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
7/5/2018	7/6/2018	7/6/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
8/9/2018	8/10/2018	8/10/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
9/6/2018	9/7/2018	9/7/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
10/4/2018	10/5/2018	10/5/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
11/1/2018	11/2/2018	11/2/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%
11/27/2018	11/28/2018	11/28/2018	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.042403	\$0.042403	\$0.042403	\$0.042403	\$0.042403	72.1141%	\$0.016397	\$0.016397	\$0.016397	\$0.016397	\$0.016397	27.8859%

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