## (December 2017 Department of the Treasury

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

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name Invesco Canadian Energy Income ETF 20-8871464 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **Invesco Client Services** 800-983-0903 INFO@INVESCO.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 3500 Lacey Road, Suite 700 Downers Grove, IL 60515 9 Classification and description 8 Date of action See Attachment **Full Fund Liquidation** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachment See Attachment Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 above-named issuer was completely liquidated on February 27, 2019, wherein all of the shares of the Fund were redeemed in exchange for liquidating distribution(s) pursuant to a plan of liquidation and termination. 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 15 share or as a percentage of old basis As a result of the above-described organizational action, each shareholder generally will recognize gain or loss on the disposition of the shares being redeemed. The shareholder's gain or loss will generally be measured as the difference between gross proceeds received in the liquidating distributions and the tax basis in these shares. After the transaction and the recognition event, the shareholder will no longer own any shares or have any tax basis in these shares. Gain or loss realized on shares may be treated as a taxable event. Shareholders should contact their tax advisors regarding the specific circumstances surrounding their shares subject to this organizational action. 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 ► Amounts received by a shareholder in a distribution in complete liquidation of the Fund is treated as full payment in exchange fo the stock. This sale or exchange treatment results in the offsetting of a shareholder's basis against the liquidation distribution proceeds, resulting in realized gain or loss. After this gain or loss recognition event the shareholder will no longer own any shares or have any tax basis in the redeemed shares.

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Part I	4	Organizational Action (continued)										
<b>17</b> Lis	st the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax	treatmen	t is based 🕨	·						
I.R.C. S	ection	n 334(a), General Rule - if property is rec	ceived in a distribution in complete liqu	uidation,	and if gain	or loss is recognized						
on receipt of such property, then the basis of the property in the hands of the distributee shall be the fair market value of such property												
at the ti	me of	the distribution.										
I.R.C. S	ection	n 346(a) Complete Liquidation - For purp	poses of this subchapter, a distribution	n shall be	treated as	in complete liquidation of						
a corpo	ration	if the distribution is one of a series of	distributions in redemption of all of the	e stock o	f the corpo	ration pursuant to a plan.						
<b>18</b> Ca	an any	v resulting loss be recognized? ► A reco	gnized loss can occur on the shares re	edeemed	in the liqui	dation. Some recognized						
		ot be part of taxable transactions. Plea	_									
		your account.										
<b>19</b> Pr	ovide	any other information necessary to impler	ment the adjustment, such as the reporta	able tax ye	ear ▶							
The org	aniza	tional action is reportable with respect	to the calender year 2019.									
		r penalties of perjury, I declare that I have exam										
	belief	, it is true, correct, and complete. Declaration of	f preparer (other than officer) is based on all inf	ormation o	f which prepa	arer has any knowledge.						
Sign												
Here	Signa	ature► /S/ Kelli K. Gallego	019									
	Print	your name ► A signed copy is maintained	d by the Issuer	Title ▶	Treasure							
Paid		Print/Type preparer's name	Preparer's signature	Date		Check if PTIN						
Prepa	rer					self-employed						
Use C		Firm's name ▶	•	-		Firm's EIN ▶						
036 (	, i i i y	Firm's address ▶				Phone no.						
Send Fo	rm 89	037 (including accompanying statements) t	to: Department of the Treasury, Internal F	Revenue S	Service, Ogo							

## **Invesco Canadian Energy Income ETF**

ATTACHMENT

EIN: 20-8871464

		Per Share							
	CUSIP	Ticker <u>Symbol</u>		Distribution Per Share	Income Dividends		Return of Capital	Cash Liquidation Distribution	
	46138E305	ENY	02/27/19	0.136940	0.136940	0.000000	0.000000	0.000000	
	46138E305	ENY	02/27/19	6.820170	0.009544	0.000000	0.000000	6.810626	
Total				6.957110	0.146484	0.000000	0.000000	6.810626	