

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Invesco Van Kampen Massachusetts Value Municipal Income Trust		36-7017428	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Investor Service - ARPS	1-800-341-2929	ARPS@invesco.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
Two Peachtree Pointe, 1555 Peachtree Street		Atlanta, GA 30309	
<b>8</b> Date of action		<b>9</b> Classification and description	
See Attachment		See Attachment	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
See Attachment		VMV	

**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 ▶

See Attachment for details of auction rate preferred share redemptions.

**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 ▶

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 ▶

See Attachment

**Part II Organizational Action** (continued)

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

§302

18 Can any resulting loss be recognized? ▶ \_\_\_\_\_

Yes

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

N/A

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/ Sheri Morris Date ▶ 6/27/12

Print your name ▶ Sheri Morris Title ▶ Vice President & Treasurer

**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.	

EIN: 36-7017428

INVESCO VAN KAMPEN MASSACHUSETTS VALUE MUNICIPAL INCOME TRUST

CEF - Auction Rate Preferred Share Redemptions

CUSIP	Name	ARPS Redemption Date	ARPS Outstanding	Redemption Amount	Shares Redeemed	Redemption Price
46132J 201	Invesco Van Kampen Massachusetts Value Municipal Income Trust- Auction Preferred Series F7	1/19/2012	17,250,000	2,300,000	92	25,000
46132J 201	Invesco Van Kampen Massachusetts Value Municipal Income Trust- Auction Preferred	5/24/2012	14,950,000	14,950,000	598	25,000

**Form 8937, Lines 15 and 16:** A shareholder will recognize gain or loss equal to the difference between the amount received in the redemption (see above) and the shareholder's tax basis in the redeemed ARPS, provided that the redemption is treated as a distribution in part or full payment in exchange for the ARPS redeemed. A redemption of ARPS generally will be treated as a taxable sale or exchange of such shares for federal income tax purposes, provided (a) the redemption is not essentially equivalent to a dividend, (b) the redemption is a substantially disproportionate redemption, or (c) the redemption is a complete redemption of a shareholder's entire interest in the Fund. Constructive stock ownership rules apply for purposes of determining whether a redemption is treated as a sale or exchange for federal income tax purposes. The information contained on this form is not intended or written to be used as tax advice. Because everyone's tax situation is unique, you should consult your tax professional about tax consequences of an ARPS redemption.