

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See Attachment](#)

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See Attachment](#)

Blank lines for indicating if a resulting loss can be recognized.

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

[The above described organizational action is reportable in the tax year which includes the "Date of action" in box 8 on page 1 of this form.](#)

Blank lines for providing other information necessary to implement the adjustment.

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 ▶ _____

Print your name ▶ Sheri Morris Title ▶ 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.

Fund Name: Invesco Oppenheimer Global Infrastructure Fund (FKA: Invesco Oppenheimer Macquarie Global Infrastructure Fund)
 EIN: 81-1080638

ATTACHMENT

Merger Date: April 17, 2020

RETIRING FUND INFO					ACQUIRING FUND INFO					
Cusip	Ticker	FROM FUND NAME	CLASS	NAV	Cusip	Ticker	TO FUND NAME	CLASS	NAV	MERGER RATIO
00143W511	OQGAX	Invesco Oppenheimer Global Infrastructure Fund	A	9.66	00888Y268	GIZAX	Invesco Global Infrastructure Fund	A	10.47	0.92263610
00143W495	OQG CX	Invesco Oppenheimer Global Infrastructure Fund	C	9.59	00888Y250	GIZCX	Invesco Global Infrastructure Fund	C	10.45	0.91770335
00143W487	OQGRX	Invesco Oppenheimer Global Infrastructure Fund	R	9.64	00888Y243	GIZRX	Invesco Global Infrastructure Fund	R	10.46	0.92160612
00143W461	GBITX	Invesco Oppenheimer Global Infrastructure Fund	R5	9.66	00888Y227	GIZFX	Invesco Global Infrastructure Fund	R5	10.48	0.92175573
00143W453	OQGIX	Invesco Oppenheimer Global Infrastructure Fund	R6	9.69	00888Y219	GIZSX	Invesco Global Infrastructure Fund	R6	10.48	0.92461832
00143W479	OQGYX	Invesco Oppenheimer Global Infrastructure Fund	Y	9.68	00888Y235	GIZYX	Invesco Global Infrastructure Fund	Y	10.47	0.92454632

Form 8937, Lines 15, 16, 17, and 18: The merger is intended to be a tax-free reorganization pursuant to Section 368 (a) of the code. The aggregate tax basis of the shares of the Acquiring Fund received by the shareholder will be the same as the aggregate tax basis of the shares of the Retiring Fund. The holding period of the shares of the Acquiring Fund received by the shareholder includes the holding period of the shares of the Retiring Fund. Total shares of the Retiring Fund should be multiplied by the merger ratio in order to calculate the shares in the Acquiring Fund. 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 merger.