Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer 1 Issuer's name 2 Issuer's employer identification					
	2 Issuer's employer identification number (EIN)				
Invesco Oppenheimer Global Infrastructure Fund * 81-1080638					
3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact					
Investor Service 1-800-959-4246 WWW.INVESCO.COM					
Investor Service 1-800-959-4246 WWW.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				
, and the same of					
11 Greenway Plaza, Suite 1000 Houston, TX 77046-1113	Houston, TX 77046-1113				
8 Date of action 9 Classification and description					
April 17, 2020 Fund Merger					
10 CUSIP number11 Serial number(s)12 Ticker symbol13 Account number(s)					
See Attachment See Attachment Part II Organizational Action Attach additional statements if needed. See back of form for additional question	ne				
14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is					
the action ► On April 17, 2020, Invesco Oppenheimer Global Infrastructure Fund, EIN: 81-1080638, merged into	o modedica for				
Invesco Global Infrastructure Fund, EIN: 46-4808222.					
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 action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as an action of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant of the security in the hands of a U.S. taxpayer as a constant	djustment per				
Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an ac share or as a percentage of old basis ► See Attachment	djustment per				
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Form 8937 (12-2017)

EIN: 81-1080638

Pai	rt II	Organizational Action (conf	inued)		
17	List th	ne applicable Internal Revenue Code	section(s) and subsection(s) upon wh	ich the tax treatment is based ▶	See Attachment
18	Can a	any resulting loss be recognized? ▶	See Attachment		
19		de any other information necessary to			
The a	above	described organizational action is	reportable in the tax year which inc	cludes the "Date of action" in b	box 8 on page 1 of this form.
		der penalties of perjury, I declare that I hat lief, it is true, correct, and complete. Decla			
0:		ilei, it is true, correct, and complete. Decia	ration of preparer (other than officer) is ba-	sed on all illionnation of which prepa	rei rias ariy kriowieuge.
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Her	e _{Sig}	nature ► /s/ Sheri Morris		Date ►	
	Pri	nt your name ► Sheri Morris	la · · · ·		& Treasurer
Pai	d	Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
	pare	r			self-employed
	Onl				Firm's EIN ▶
		Firm's address ►			Phone no.
Send	l Form	8937 (including accompanying stater	ments) to: Department of the Treasur	y, Internal Revenue Service, Ogo	len, UT 84201-0054

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

EIN:

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	Α	9.66	00888Y268	GIZAX	Invesco Global Infrastructure Fund	Α	10.47	0.92263610
00143W495	OQGCX	Invesco Oppenheimer Global Infrastructure Fund	С	9.59	00888Y250	GIZCX	Invesco Global Infrastructure Fund	С	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	Υ	9.68	00888Y235	GIZYX	Invesco Global Infrastructure Fund	Υ	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.