## 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 Is	ssuer	·	!
1 Issuer's name		2 Issuer's employer identification number (EIN)	
<pre>Invesco S&amp;P® Smal</pre>			27-1805740
3 Name of contact for add	itional information	4 Telephone No. of contact	5 Email address of contact
		1 000 050 4046	
Investor Service	O hav if mail is not	1-800-959-4246 delivered to street address) of contact	WWW.INVESCO.COM 7 City, town, or post office, state, and ZIP code of contact
• Number and Street (or F.	.O. DOX II IIIali is flot	delivered to street address) of contact	7 City, town, or post office, state, and zir code of contact
3500 Lacey Road,	Suite 700		Downers Grove, IL 60515
8 Date of action	Suice 700	9 Classification and description	Downers Grove, In 00313
July 17, 2023		Regulated Investment	Company Shares - Stock Split
10 CUSIP number	11 Serial number(	s) 12 Ticker symbol	13 Account number(s)
446138E172		PSCC	
			See back of form for additional questions.
			date against which shareholders' ownership is measured for the Fund affected a 3:1 stock split
·			the rund affected a 5.1 Stock Spirit
of its shares	or the Fund	•	
			urity in the hands of a U.S. taxpayer as an adjustment per
share or as a percenta	ge of old basis $ ightlestar$	oon the date of the sto	ck split, the number of Fund shares
held by each shar	eholder were	increased 200%, from wh	nat was held by each shareholder on
the day immediate	ly preceding	the stock split. No fra	actional shares will be issued.
16 Describe the calculation	on of the change in h	easis and the data that supports the calc	culation, such as the market values of securities and the
	•		s equal to the pre-split basis divided
			basis of the Fund shareholders'
total investment	<del>-</del>	<del>-</del>	Dasis of the rund shareholders
cotal investment	Temains che	same.	

## Part II Organizational Action (continued)

17 L	ist the	applicable Internal	Revenue Co	de section	(s) and subsection(	s) upon which the ta	ax treatmen	t is based ▶	A stock split is		
		 xable recapi								_	
		, in relevan									
•									358(a) provides	_	
										_	
						received in	<u>l excilai</u>	ige wii	l be the same as		
the	tax	basis in the	: stock	exchan	gea.						
<b>18</b> C	an any	resulting loss be re	ecognized? ▶	► As se	et forth abo	ve, no loss	is rec	ognized	on the stock split	<u>.                                    </u>	
										_	
										_	
<b>19</b> Pi	rovide	any other information	n necessarı	to implem	ent the adjustment	such as the reports	ahle tax vea	ar ▶ Thi	s organizational		
		s reportable	-		-		-			_	
actic	/11 11 6	s reportable	WICH I	espect	co caxable	year ended .	August	JI, 202			
										_	
Sign		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 pelief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.									
Here	Signa	signature ►						Date ►			
	Print	your name ► TANYA	LODEN				Title►	ASSIST	ANT TREASURER		
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 ▶		
USE C	ıııy	Firm's address ▶							Phone no.	_	
Send Fo	orm 89		npanying sta	itements) t	o: Department of th	ne Treasury, Interna	l Revenue S	Service, Ogo	den, UT 84201-0054		