(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name Invesco Oppenheimer Mid Cap Value Fund 13-6918877 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **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 11 Greenway Plaza, Suite 1000 Houston, TX 77046-1113 8 Date of action 9 Classification and description April 17, 2020 **Fund Merger** 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 On April 17, 2020, Invesco Oppenheimer Mid Cap Value Fund, EIN: 13-6918877, merged into Invesco American Value Fund, EIN: 13-3709508. 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 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

Form 8937 (12-2017) Page **2**

EIN: 13-6918877

Pa	rt II		Organizational Action (continued)			, , , , , , , , , , , , , , , , , , , ,				
17	List	the a	applicable Internal Revenue Code section(s) an	nd subsection(s) upon which the tax tr	eatment is based ▶	See Attachment				
18	Can	n any	resulting loss be recognized? ► See Attachn	ment						
	Dua				- t					
19			any other information necessary to implement inscribed organizational action is reportable in			nov 8 on page 1 of this form				
THE	abov	e ue	scribed organizational action is reportable in	in the tax year which includes the L	Date of action in	oox o on page i or this form.				
	t	Jnder belief,	r penalties of perjury, I declare that I have examined it is true, correct, and complete. Declaration of preparation of preparation of preparation of preparation of preparation of preparations.	this return, including accompanying schecarer (other than officer) is based on all inform	lules and statements nation of which prepa	and to the best of my knowledge and arer has any knowledge.				
Sig										
Her	e s	Signat	ture ► /s/ Sheri Morris		Date ►					
		⊃rint v	your name ► Sheri Morris		Title ► President	& Treasurer				
Pai		1		parer's signature	Date	Check if PTIN				
Pre		er				self-employed				
Use			Firm's name ►			Firm's EIN ▶				
			Firm's address ►			Phone no.				
Send	forr	n 893	37 (including accompanying statements) to: De	epartment of the Treasury, Internal Re	venue Service, Ogo	ten, UT 84201-0054				

Fund Name: Invesco Oppenheimer Mid Cap Value Fund

EIN: 13-6918877

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	
00900R705	QVSCX	Invesco Oppenheimer Mid Cap Value Fund	Α	34.52	00143M844	MSAVX	Invesco American Value Fund	Α	25.04	1.37859425	
00900R804	QSCCX	Invesco Oppenheimer Mid Cap Value Fund	С	26.71	00143M828	MSVCX	Invesco American Value Fund	С	19.69	1.35652616	
00900R879	QSCNX	Invesco Oppenheimer Mid Cap Value Fund	R	32.64	00143M810	MSARX	Invesco American Value Fund	R	24.86	1.31295253	
00900R853	MCVDX	Invesco Oppenheimer Mid Cap Value Fund	R5	34.48	00143M786	MSAJX	Invesco American Value Fund	R5	25.25	1.36554455	
00900R887	QSCIX	Invesco Oppenheimer Mid Cap Value Fund	R6	35.27	00143M349	MSAFX	Invesco American Value Fund	R6	25.24	1.39738510	
00900R861	QSCYX	Invesco Oppenheimer Mid Cap Value Fund	Υ	35.67	00143M794	MSAIX	Invesco American Value Fund	Υ	25.24	1.41323296	

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 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.