



**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 applicable 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 ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Sheri Morris</u>	Preparer's signature	Title ▶ <u>President &amp; Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	

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	A	34.52	00143M844	MSAVX	Invesco American Value Fund	A	25.04	1.37859425
00900R804	QSCCX	Invesco Oppenheimer Mid Cap Value Fund	C	26.71	00143M828	MSVCX	Invesco American Value Fund	C	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	Y	35.67	00143M794	MSAIX	Invesco American Value Fund	Y	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 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.