

**Notification of Foreign Tax Redeterminations Pursuant to Section 1.905-4
as of December 31, 2022**

The taxpayers (the Funds) (**Invesco V.I. EQV International Equity Fund, Invesco Oppenheimer V.I. International Growth Fund, and Invesco V.I. Global Fund**) are submitting this notification of foreign tax redeterminations pursuant to the requirements of Treas. Reg. section 1.905-4. The Court of Justice of the European Union held that member states of the European Union could not impose withholding taxes on certain foreign investors if substantially similar domestic investors were not subject to tax. Thus, the Funds sought refunds of foreign taxes paid to these countries. The Funds received refunds of foreign taxes and interest, resulting in the following redetermination of foreign taxes paid. The Funds elected under the IRC Section 853 to pass through foreign taxes paid to their shareholders for the related reclaim years. The Funds previously reported foreign tax credit pass through per share in the Funds' financial statements.

Section 1.905-4 requires the Funds to notify investors and the IRS of any foreign tax redeterminations. Specifically, section 1.905-4(b)(1)(v), (b)(3), and (c) provides alternate notification procedures in lieu of amended tax returns (and Form 1118), for situations like this, where the foreign tax redetermination does not change the amount of U.S. tax due from the taxpayer (the Funds). The alternate notification procedures require the taxpayer to attach a statement to the taxpayer's return for the year in which the tax is refunded, containing information sufficient to disclose and identify the foreign tax redetermination. The following information is provided on the attached tables:

- The fund name (including previous names), address, taxpayer identification number, reclaim year, date of the fund's annual distribution, date of refund received/accrued from Sweden,
- Foreign tax credit pass through amount per share for the respective reclaim year,
- EU refund received per share in US dollars,
- The amount of refund tax, currency gain/loss and refund interest per share amount in US dollars,
- Average exchange rate in effect on the withholding dates and the spot rate to translate foreign withholding taxes.

This notice to the shareholders will be posted to the Fund's website. See the subsequent page for the prior foreign taxes paid redetermination notice. Please consult your tax advisor if you have any questions.

Enclosure: Attachment to Notification of Foreign Tax Redeterminations

Attachment to Notification of Foreign Tax Redeterminations
FYE 12/31/2022

Fund Name	EIN #	Refund Year	Date of Fund's Annual Distribution	FTC Pass Through (as originally provided) per share (US\$)	Date of EU Refund Received/Accrued	Refund Received per share (US\$)	FX Gain/(Loss) per share (US\$)	Refund Interest per share (US\$)	Average Exchange Rate (withholding date)	Exchange Rate (refund date)
Invesco V.I. EQV International Equity Fund	76-0396500	2014	09/25/14	\$0.0635	03/21/22	\$0.0027	(\$0.0012)	\$0.0000	6.5722	9.6637
FKA: Invesco V.I. International Growth Fund (2014-2019)		2015	09/24/15	\$0.0661	03/21/22	\$0.0038	(\$0.0004)	\$0.0000	8.6537	9.6637
Address: 11 Greenway Plaza, Suite 1000, Houston, TX, 77046		2016	09/22/16	\$0.0653	03/21/22	\$0.0066	(\$0.0012)	\$0.0000	8.1271	9.6637
		2017	09/21/17	\$0.0680	03/21/22	\$0.0037	(\$0.0004)	\$0.0000	8.7814	9.6637
		2018	09/20/18	\$0.0861	03/21/22	\$0.0043	(\$0.0004)	\$0.0000	8.7513	9.6637
		2019	09/26/19	\$0.0876	06/08/22	\$0.0045	(\$0.0001)	\$0.0000	9.5926	9.8416
Invesco V.I. Global Fund	84-1148780	2010	03/05/10	\$0.0541	08/05/22	\$0.0056	(\$0.0023)	\$0.0000	7.2030	10.1899
FKA: Oppenheimer Global Fund/VA (2013-2015);		2011	03/04/11	\$0.0588	08/05/22	\$0.0058	(\$0.0033)	\$0.0000	6.4938	10.1899
FKA: Oppenheimer Global Securities Fund/VA (2010-2012)		2012	06/19/12	\$0.0371	08/05/22	\$0.0054	(\$0.0024)	\$0.0000	7.0213	10.1899
Address: 11 Greenway Plaza, Suite 1000, Houston, TX, 77046		2013	06/18/13	\$0.0640	08/05/22	\$0.0056	(\$0.0030)	\$0.0000	6.6038	10.1899
		2014	06/17/14	\$0.0629	08/05/22	\$0.0052	(\$0.0028)	\$0.0000	6.5722	10.1899
		2015	06/16/15	\$0.0517	04/26/22	\$0.0056	(\$0.0005)	\$0.0001	8.6537	9.4936
Invesco Oppenheimer V.I. International Growth Fund	06-1342574	2010	03/05/10	\$0.0024	08/05/22	\$0.0001	(\$0.0001)	\$0.0000	7.2030	10.1899
FKA: Oppenheimer International Growth Fund/VA		2011	03/04/11	\$0.0033	08/05/22	\$0.0002	(\$0.0001)	\$0.0000	6.4938	10.1899
Address: 11 Greenway Plaza, Suite 1000, Houston, TX, 77046		2012	06/19/12	\$0.0020	08/05/22	\$0.0002	(\$0.0001)	\$0.0000	7.0213	10.1899
		2013	06/18/13	\$0.0033	08/05/22	\$0.0002	(\$0.0001)	\$0.0000	6.6038	10.1899
		2014	06/17/14	\$0.0042	08/05/22	\$0.0002	(\$0.0001)	\$0.0000	6.5722	10.1899