



**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 Internal Revenue Code sections.

**18** Can any resulting loss be recognized? ▶ [See Attachment](#)

Blank lines for providing information on resulting loss recognition.

**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 for 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 ▶ \_\_\_\_\_

Print your name ▶ Sheri Morris Title ▶ President & Treasurer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Fund Name: Invesco Oppenheimer Real Estate Fund  
 EIN: 22-3849391

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
00141G534	OREAX	Invesco Oppenheimer Real Estate Fund	A	20.79	00142C565	IARAX	Invesco Real Estate Fund	A	16.72	1.24342105
00141G526	ORECX	Invesco Oppenheimer Real Estate Fund	C	20.09	00142C540	IARCX	Invesco Real Estate Fund	C	16.61	1.20951234
00141G492	ORENX	Invesco Oppenheimer Real Estate Fund	R	20.66	00142C458	IARRX	Invesco Real Estate Fund	R	16.75	1.23343284
00141G476	IOREX	Invesco Oppenheimer Real Estate Fund	R5	20.80	00142C466	IARIX	Invesco Real Estate Fund	R5	16.70	1.24550898
00141G518	OREIX	Invesco Oppenheimer Real Estate Fund	R6	21.05	001421585	IARFX	Invesco Real Estate Fund	R6	16.69	1.26123427
00141G484	OREYX	Invesco Oppenheimer Real Estate Fund	Y	21.07	00142C144	IARYX	Invesco Real Estate Fund	Y	16.70	1.26167665

**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.