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	Issuer		•
1 Issuer's name			2 Issuer's employer identification number (EIN)
Invesco Oppenheimer Rea 3 Name of contact for add		4. Talankana Na of santast	22-3849391
3 Name of contact for add	ditional information	4 Telephone No. of contact	5 Email address of contact
Investor Service		1-800-959-4246	WWW.INVESCO.COM
6 Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact	
11 Greenway Plaza, Suite 8 Date of action	1000	9 Classification and description	Houston, TX 77046-1113
• Date of action		5 Classification and description	
April 17, 2020		Fund Merger	
10 CUSIP number	11 Serial number	(s) 12 Ticker symbol	13 Account number(s)
See Attachment	anal Astion Atta	See Attachment	On a land of forms for a deliking all months
			See back of form for additional questions.
			date against which shareholders' ownership is measured for
Invesco Real Estate Fund,		Oppenheimer Real Estate Fund, EIN:	22-3849391, merged into
invesco Real Estate Fund,	EIN: //-0013580.		
15 Describe the quantita share or as a percenta			curity in the hands of a U.S. taxpayer as an adjustment per
16 Describe the calculativaluation dates ► See		pasis and the data that supports the calc	culation, such as the market values of securities and the

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

EIN: 22-3849391

Pai	t II	Organizational Action (co	ntinued)		
17	List the	e applicable Internal Revenue Cod	e section(s) and subsection(s) upon w	hich the tax treatment is based	► See Attachment
18	Can ar	ny resulting loss be recognized? ►	See Attachment		
19	Provid	le any other information necessary	to implement the adjustment, such a	s the reportable tax year ►	
The a	above o	described organizational action i	s reportable in the tax year which in	ncludes the "Date of action" ir	n box 8 on page 1 of this form.
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-					
-					
	Unc	der penalties of periury. I declare that I	have examined this return, including acco	umpanying schedules and statement	s and to the best of my knowledge and
			elaration of preparer (other than officer) is b		
Sigr	,				
Her	e c:	nature ► /s/ Sheri Morris		Data N	
	Sign	mature F		Date ►	
		A		mark by Donald	at 9 Transpurs
	'	nt your name ► Sheri Morris Print/Type preparer's name	Preparer's signature	Title ► Preside	nt & Treasurer
Pai		7	Troparer a signature	Date	Check III
	parer				self-employed
Use	Only				Firm's EIN ▶
		Firm's address ▶			Phone no.
Send	Form 8	8937 (including accompanying stat	ements) to: Department of the Treasu	ıry, Internal Revenue Service, O	gden, UT 84201-0054

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	Α	20.79	00142C565	IARAX	Invesco Real Estate Fund	Α	16.72	1.24342105
00141G526	ORECX	Invesco Oppenheimer Real Estate Fund	С	20.09	00142C540	IARCX	Invesco Real Estate Fund	С	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	Υ	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.