

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Invesco Small Cap Discovery Fund</u>		2 Issuer's employer identification number (EIN) <u>36-4353052</u>	
3 Name of contact for additional information <u>Investor Service</u>	4 Telephone No. of contact <u>1-800-959-4246</u>	5 Email address of contact <u>WWW.INVESCO.COM</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>11 Greenway Plaza, Suite 1000</u>		7 City, town, or post office, state, and ZIP code of contact <u>Houston, TX 77046-1113</u>	
8 Date of action <u>May 15, 2020</u>	9 Classification and description <u>Fund Merger</u>		
10 CUSIP number <u>See Attachment</u>	11 Serial number(s) 	12 Ticker symbol <u>See Attachment</u>	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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 May 15, 2020, Invesco Small Cap Discovery Fund, EIN: 36-4353052, merged into Invesco Small Cap Growth Fund, EIN: 94-3227220.

15 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

16 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

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](#)

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

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.](#)

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 ▶ [/m/ Mike McMaster](#) Date ▶ _____

Paid Preparer Use Only	Print your name ▶ Mike McMaster	Preparer's signature	Title ▶ Vice President & Chief Tax Officer	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

Fund Name: Invesco Small Cap Discovery Fund
 EIN: 36-4353052

ATTACHMENT

Merger Date: May 15, 2020

RETIRING FUND INFO					ACQUIRING FUND INFO					
Cusip	Ticker	FROM FUND NAME	CLASS	NAV	Cusip	Ticker	TO FUND NAME	CLASS	NAV	MERGER RATIO
00142J214	VASCX	Invesco Small Cap Discovery Fund	A	7.24	00141M770	GTSAAX	Invesco Small Cap Growth Fund	A	32.20	0.22484472
00142J180	VCSCX	Invesco Small Cap Discovery Fund	C	4.40	00141M655	GTSDX	Invesco Small Cap Growth Fund	C	18.92	0.23255814
00142J156	VESCX	Invesco Small Cap Discovery Fund	R5	8.17	00141M622	GTSVX	Invesco Small Cap Growth Fund	R5	37.62	0.21717172
00142J149	VFSCX	Invesco Small Cap Discovery Fund	R6	8.22	00888W478	GTSEFX	Invesco Small Cap Growth Fund	R6	37.92	0.21677215
00142J172	VISCX	Invesco Small Cap Discovery Fund	Y	7.98	00888U464	GTSYX	Invesco Small Cap Growth Fund	Y	33.64	0.23721760

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.