## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name Invesco Frontier Markets ETF 26-2322072 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **Investor Client Services** 800-983-0903 INFO@INVESCO.COM 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 3500 Lacey Road, Suite 700 Downers Grove, IL 60515 8 Date of action 9 Classification and description See Attachment Full Fund Liquidation 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachment See Attachment Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► The above-named issuer was completely liquidated on February 26, 2020, wherein all of the shares of the Fund were redeemed in exchange for liquidating distribution(s) pursuant to a plan of liquidation and termination. 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 As a result of the above-described organizational action, each shareholder generally will recognize gain or loss on the disposition of the shares being redeemed. The shareholder's gain or loss will generally be measured as the difference between gross proceeds received in the liquidating distributions and the tax basis in these shares. After the transaction and the recognition event, the shareholder will no longer own any shares or have any tax basis in these shares. Gain or loss realized on shares may be treated as a taxable event. Shareholders should contact their tax advisors regarding the specific circumstances surrounding their shares subject to this organizational action. 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 ► Amounts received by a shareholder in a distribution in complete liquidation of the Fund is treated as full payment in exchange for the stock. This sale or exchange treatment results in the offsetting of a shareholder's basis against the liquidation distribution proceeds, resulting in realized gain or loss. After this gain or loss recognition event, the shareholder will no longer own any shares or have any tax basis in the redeemed shares.

EIN: 26-2322072

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Part I		Organizational Action (continued)	)		-					
<b>17</b> Li	st the	applicable Internal Revenue Code section	n(s) and subsection(s) upon whic	h the tax treatment is based	ı►					
IDC S	oction	n 334(a), General Rule - if property is re	caived in a distribution in com	nlete liquidation, and if ga	in or loss is recognized on receipt					
		erty, then the basis of the property in the								
		the distribution.	le flatius of the distributee site	iii be the fail market value	or such property					
at the ti	me oi	the distribution.								
		n 346(a) Complete Liquidation - For pur n if the distribution is one of a series of	-							
losses	may n	resulting loss be recognized? ► A recognition A recogniti	_							
redeem	ed in	your account.								
		any other information necessary to imple		e reportable tax year ▶						
		r penalties of perjury, I declare that I have exa								
Sign Here	belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.  Signature ▶ /s/ Kelli K. Gallegos									
			d by the issuer	Date ►	or.					
Paid		your name ► A signed copy is maintaine Print/Type preparer's name	Preparer's signature	Title ► Treasur Date	Check if PTIN self-employed					
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Send Fo	orm 89	937 (including accompanying statements)								

Invesco Frontier Markets ETF ATTACHMENT

EIN: 26-2322072

		_			Per Share		
CUSIP	Ticker Symbol	Payable <u>Date</u>	Distribution Per Share	Income <u>Dividends</u>	Capital <u>Gains</u>	Return of <u>Capital</u>	Cash Liquidation <u>Distribution</u>
46138E776	FRN	02/26/20	14.29000000	0.00000000	0.00000000	0.00000000	14.29000000
		Total	14.29000000	0.00000000	0.00000000	0.00000000	14.29000000