

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <u>Invesco Oppenheimer Small Cap Value Fund</u>		2 Issuer's employer identification number (EIN) 47-4835759	
3 Name of contact for additional information <u>Investor Service</u>	4 Telephone No. of contact 1-800-959-4246	5 Email address of contact WWW.INVESCO.COM	
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 Houston, TX 77046-1113	
8 Date of action <u>April 17, 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 April 17, 2020, Invesco Oppenheimer Small Cap Value Fund, EIN: 47-4835759, merged into Invesco Small Cap Value Fund, EIN: 36-4277151.

**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](#)

Horizontal lines for providing the applicable Internal Revenue Code section(s) and subsection(s).

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

Horizontal lines for providing information regarding the recognition of a resulting loss.

**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.](#)

Horizontal lines for providing any other information necessary to implement 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 ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Sheri Morris</u>	Preparer's signature	Title ▶ <u>President &amp; Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date		
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Fund Name: Invesco Oppenheimer Small Cap Value Fund  
 EIN: 47-4835759

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
00143N685	OVSAX	Invesco Oppenheimer Small Cap Value Fund	A	6.89	00143M539	VSCAX	Invesco Small Cap Value Fund	A	8.49	0.81154299
00143N677	OVSCX	Invesco Oppenheimer Small Cap Value Fund	C	6.83	00143M513	VSMCX	Invesco Small Cap Value Fund	C	5.27	1.29601518
00143N651	OVSRX	Invesco Oppenheimer Small Cap Value Fund	R	6.89	00143N545	VSRAX	Invesco Small Cap Value Fund	R	8.49	0.81154299
00143N636	OVSIX	Invesco Oppenheimer Small Cap Value Fund	R6	6.90	00143M315	SMVSX	Invesco Small Cap Value Fund	R6	9.10	0.75824176
00143N669	OVSYX	Invesco Oppenheimer Small Cap Value Fund	Y	6.91	00143M497	VSMIX	Invesco Small Cap Value Fund	Y	9.05	0.76353591

**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.