



**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.

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**18** Can any resulting loss be recognized? ▶ See Attachment.

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**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.

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**Sign Here** 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.

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Andrew Muncey (A signed copy is maintained by the issuer)  
Print your name ▶ \_\_\_\_\_ Title ▶ VP & Assistant 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 American Value Fund  
 EIN: 13-3709508  
 Merger Date: February 10, 2023  
 Attachment to Form 8937

Retiring Fund Information					Acquiring Fund Information					
CUSIP	Ticker	From Fund Name	Class	NAV	CUSIP	Ticker	To Fund Name	Class	NAV	Merger Ratio
00143M844	MSAVX	Invesco American Value Fund	Class A	29.57	00143M398	VVOAX	Invesco Value Opportunities Fund	Class A	16.57	1.78455039
00143M828	MSVCX	Invesco American Value Fund	Class C	19.50	00143M372	VVOCX	Invesco Value Opportunities Fund	Class C	15.06	1.29482072
00143M810	MSARX	Invesco American Value Fund	Class R	29.14	00142F139	VVORX	Invesco Value Opportunities Fund	Class R	16.30	1.78773006
00143M786	MSAJX	Invesco American Value Fund	Class R5	30.05	00142F121	VVONX	Invesco Value Opportunities Fund	Class R5	16.80	1.78869048
00143M349	MSAFX	Invesco American Value Fund	Class R6	30.05	00143N834	VVOSX	Invesco Value Opportunities Fund	Class R6	16.82	1.78656361
00143M794	MSAIX	Invesco American Value Fund	Class Y	30.00	00143M364	VVOIX	Invesco Value Opportunities Fund	Class Y	16.63	1.80396873

**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 mergers.