

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.

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 ▶ _____

Adrien Deberghes (A signed copy is maintained by the issuer) Title ▶ Treasurer

Paid Preparer Use Only	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 V.I. S&P 500 Index Fund
 EIN: 13-4000935
 Merger Date: 4/29/2022
 Attachment to Form 8937

Retiring Fund Information					Acquiring Fund Information					Merger Ratio
CUSIP	Ticker	From Fund Name	Class	NAV	CUSIP	Ticker	To Fund Name	Class	NAV	
00888X880		Invesco V.I. S&P 500 Index Fund	Series I	16.75	00888X823		Invesco V.I. Equally-Weighted S&P 500 Fund	Series I	28.14	0.59523810
00888X872		Invesco V.I. S&P 500 Index Fund	Series II	16.66	00888X815		Invesco V.I. Equally-Weighted S&P 500 Fund	Series II	27.17	0.61317630