(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 Multi-Factor Defensive Core Fixed Income ETF 83-2304402 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **Investor Client Services** 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.

Form 8937 (12-2017) Page **2**

EIN: 83-2304402

| Part | Ш (| Organizational Action (continued) | | | |
|---------------|----------|--|--|------------------------|------------------------|
| 17 Li | st the | applicable Internal Revenue Code section(s | s) and subsection(s) upon which the tax tr | eatment is based | - |
| of such | prope | n 334(a), General Rule - if property is rece erty, then the basis of the property in the f the distribution. | | | |
| | | n 346(a) Complete Liquidation - For purpo n if the distribution is one of a series of di | • | | • |
| | | | | | |
| losses | may n | y resulting loss be recognized? ► A recognot be part of taxable transactions. Pleas your account. | | | |
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| | | e any other information necessary to implem ational action is reportable with respect to | | le tax year ▶ | |
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| Sign Here | belief | er penalties of perjury, I declare that I have examing, it is true, correct, and complete. Declaration of particles and sometimes are selected as a selected with the selected selected and selected as a selected as a selected selected as a selected as a selected selected as a selected selected selected as a selected s | | | |
| Paid Prepa | Print | your name ► A signed copy is maintained | by the issuer Preparer's signature | Title ► Treasure Date | Check if self-employed |
| Use C | Only | Firm's name ► Firm's address ► 937 (including accompanying statements) to | Phone no. | | |
| Jenu PC | פס ווווכ | to findiduling accompanying statements) to | . Dopartinent of the Heastry, internal Re | voriue Service, Og | juon, O1 04201-0004 |

EIN: 83-2304402

| | | | Per Share | | | | | | | |
|-----------|--------|-------------|--------------|------------------|---------------|-----------------------|--------------|------------|------------------|--|
| | Ticker | Payable | Distribution | Income | Short-Term | Total Ordinary | Capital | Return of | Cash Liquidation | |
| CUSIP | Symbol | <u>Date</u> | Per Share | <u>Dividends</u> | Capital Gains | <u>Dividends</u> | <u>Gains</u> | Capital | Distribution | |
| 46139W882 | IMFD | 01/31/20 | 0.05285000 | 0.03079000 | 0.00000000 | 0.03079000 | 0.00000000 | 0.02206000 | 0.00000000 | |
| | | | | | | | | | | |
| 46139W882 | IMFD | 02/26/20 | 0.62526000 | 0.01511000 | 0.23490000 | 0.25001000 | 0.36609000 | 0.00916000 | 0.00000000 | |
| 46139W882 | IMFD | 02/26/20 | 24.97000000 | 0.00000000 | 0.00000000 | 0.00000000 | 0.00000000 | 0.00000000 | 24.97000000 | |
| | | | | | | | | | | |
| | | Total | 25.64811000 | 0.04590000 | 0.23490000 | 0.28080000 | 0.36609000 | 0.03122000 | 24.97000000 | |