(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 I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name Invesco California Tax-Free Income Fund 13-3213446 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **Investor Service** 1-800-959-4246 WWW.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 11 Greenway Plaza, Suite 1000 Houston, TX 77046-1113 8 Date of action 9 Classification and description May 15, 2020 **Fund Merger** 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 ► On May 15, 2020, Invesco California Tax-Free Income Fund, EIN: 13-3213446, merged into Invesco Oppenheimer Rochester California Municipal Fund, EIN: 13-3222131. 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 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

Form 8937 (12-2017)

EIN: 13-3213446

Par	1	Organizational Action (continued)			;					
17	List the	e applicable Internal Revenue Code section	n(s) and subsection(s) upon which the tax tr	eatment is based ▶	See Attachment					
10	Can ar	ny regulting loss he recognized?	tachment							
18 Can any resulting loss be recognized? ► See Attachment										
40	Drovid		ment the adjustment, such as the reportable	o tov voor N						
			able in the tax year which includes the "I		ooy 9 on page 1 of this form					
The a	bove d	escribed organizational action is report	able in the tax year which includes the -t	Date of action in t	box 8 on page 1 or this form.					
	Und belie	er penalties of perjury, I declare that I have exalef, it is true, correct, and complete. Declaration o	mined this return, including accompanying scheo f preparer (other than officer) is based on all infor	dules and statements, mation of which prepa	and to the best of my knowledge an rer has any knowledge.					
Sign										
Here	Sign	nature ► /m/ Mike McMaster		Date ►						
	<u></u>	Mike MeMeeter	Title N. Wine Dece	dont & Chief Tay Office						
	'	t your name ► Mike McMaster Print/Type preparer's name	Preparer's signature	Title ► Vice Presi	dent & Chief Tax Officer Observe To # PTIN					
Paid			, 3		Check if self-employed					
	arer				Firm's EIN ▶					
Use	Only	Firm's name ► Firm's address ►			Phone no.					
Send	Form 8	937 (including accompanying statements)								

Fund Name: Invesco California Tax-Free Income Fund

EIN: 13-3213446

ATTACHMENT

Merger Date: May 15, 2020

RETIRING FUND INFO						ACQUIRING FUND INFO					
Cusip	Ticker	FROM FUND NAME	CLASS	NAV	Cusip	Ticker	TO FUND NAME	CLASS	NAV	MERGER RATIO	
00142J800	CLFAX	Invesco California Tax-Free Income Fund	А	11.76	00141W109	OPCAX	Invesco Oppenheimer Rochester California Municipal Fund	А	8.70	1.35172414	
00142J875	CLFCX	Invesco California Tax-Free Income Fund	С	11.84	00141W109	OPCAX	Invesco Oppenheimer Rochester California Municipal Fund	Α	8.70	1.36091954	
00141A255	CLFSX	Invesco California Tax-Free Income Fund	R6	11.82	00141W406	IORCX	Invesco Oppenheimer Rochester California Municipal Fund	R6	8.71	1.35706085	
00142J867	CLFDX	Invesco California Tax-Free Income Fund	Y	11.81	00141W307	OCAYX	Invesco Oppenheimer Rochester California Municipal Fund	Y	8.70	1.35747126	

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 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.