

2023 Dividends Received Deductions

Dividends Received Deduction (DRD) and Business Interest Income (BII) for the period ending December 31, 2023.

- Below are the percentages of 2023 fund dividends which are eligible for the corporate dividends received deduction. In order to utilize the deduction, a corporate shareholder must meet other requirements including satisfying a holding period rule. Also below are the percentages of fund dividends which qualify as business interest income. A shareholder that receives a section 163(j) interest dividend may treat the dividend as interest income for purposes of section 163(j), subject to holding period requirements and other limitations. Please note that these percentages are given as a percentage of the ordinary dividend (income plus short-term capital gain) rather than the income dividend.
- To calculate the dividends which are qualified for the corporate dividends received deduction, apply these percentages to the ordinary dividend (not the income dividend), i.e., the income and the short-term gain distributions.

Questions:

If you have questions about this information, please contact your tax advisor or the Internal Revenue Service.

How to contact Invesco about your account:

If you need information about your Invesco account, please call our toll-free number, 800 659 1005 Option 1.

E-mail us through the Contact Us section on our website [invesco.com/us](https://www.invesco.com/us).

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This information is provided for the information and assistance of shareholders of the fund and does not constitute tax advice. Please consult your tax advisor regarding specific questions about your tax return and tax status in your state or locality of distributions received from the fund.

Prepared for the Tax Department of Insurance Companies' Back Offices in order to comply with Internal Revenue Service designation requirements for the corporate dividends received deduction.

	2023 DRD%	2023 BII%
Invesco Oppenheimer V.I. International Growth Fund	2.98%	0.00%
Invesco V.I. American Franchise Fund	0.00%	0.00%
Invesco V.I. American Value Fund	100.00%	0.00%
Invesco V.I. Balanced-Risk Allocation Fund	0.00%	0.00%
Invesco V.I. Capital Appreciation Fund	0.00%	0.00%
Invesco V.I. Comstock Fund	88.57%	0.00%
Invesco V.I. Conservative Balanced Fund	26.30%	62.47%
Invesco V.I. Core Equity Fund	99.97%	0.00%
Invesco V.I. Core Plus Bond Fund	5.28%	89.61%
Invesco V.I. Discovery Mid Cap Growth Fund	0.00%	0.00%
Invesco V.I. Diversified Dividend Fund	100.00%	0.00%
Invesco V.I. Equally-Weighted S&P 500 Fund	74.68%	0.00%
Invesco V.I. Equity and Income Fund	61.44%	35.85%
Invesco V.I. EQV International Equity Fund	19.21%	0.00%
Invesco V.I. Global Core Equity Fund	42.96%	0.00%
Invesco V.I. Global Fund	100.00%	0.00%
Invesco V.I. Global Real Estate Fund	0.00%	0.00%
Invesco V.I. Global Strategic Income Fund	0.00%	0.00%
Invesco V.I. Government Money Market Fund	0.00%	100.00%
Invesco V.I. Government Securities Fund	0.00%	91.06%
Invesco V.I. Growth and Income Fund	100.00%	0.00%
Invesco V.I. Health Care Fund	0.00%	0.00%
Invesco V.I. High Yield Fund	0.00%	92.91%
Invesco V.I. Main Street Fund	99.99%	0.00%
Invesco V.I. Main Street Mid Cap Fund	100.00%	0.00%
Invesco V.I. Main Street Small Cap Fund	55.74%	0.00%
Invesco V.I. NASDAQ 100 Buffer Fund - March	0.00%	0.00%
Invesco V.I. NASDAQ 100 Buffer Fund - June	0.00%	0.00%
Invesco V.I. NASDAQ 100 Buffer Fund - September	0.00%	0.00%
Invesco V.I. NASDAQ 100 Buffer Fund - December	0.00%	0.00%
Invesco V.I. S&P 500 Buffer Fund - March	0.00%	0.00%
Invesco V.I. S&P 500 Buffer Fund - June	0.00%	0.00%
Invesco V.I. S&P 500 Buffer Fund - September	0.00%	0.00%
Invesco V.I. S&P 500 Buffer Fund - December	0.00%	0.00%
Invesco V.I. Small Cap Equity Fund	0.00%	0.00%
Invesco V.I. Technology Fund	0.00%	0.00%
Invesco V.I. U.S. Government Money Portfolio	0.00%	99.99%

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