



Notice of the Sources of Fund Distribution

Form 1099-DIV for the calendar year will report distributions for US federal income tax purposes. The Fund's annual report to shareholders will include information regarding the tax character of Fund distributions for the fiscal year. This Notice is sent to comply with certain US Securities and Exchange Commission requirements. The amounts and sources of the following distribution are estimates and as noted above are not being provided for tax reporting purposes. The final determination of the source and tax characteristics of all distributions in 2020 will be made after the end of the year.

Invesco Oppenheimer V.I. Main Street Small Cap Fund

During the month of October 2020, the Fund declared a distribution, which is payable to shareholders on October 22, 2020. This distribution, determined in accordance with generally accepted accounting principles, is estimated to be from the following sources: (1) \$0.1382(Series I), \$0.0766(Series II) per share from net investment income; (2) \$0.3230 per share gain from sale of securities; and (3) \$0.0044(Series I), \$0.0044(Series II) per share from return of principal.