Invesco S&P 500® Top 50 ETF

July 17, 2023

Regulated Investment Company Shares - Stock Split

At the close of business on July 17, 2023 the Fund affected a 10:1 stock split of its shares of the Fund.

Upon the date of the stock split, the number of Fund shares held by each shareholder were increased 900%, from what was held by each shareholder on the day immediately preceding the stock split. No fractional shares will be issued.

The post-split (new) basis per share is equal to the pre-split basis divided by ten. While the basis per share is impacted, the basis of the Fund shareholders' total investment remains the same.
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based. A stock split is a non-taxable recapitalization pursuant to IRC § 368(a)(1)(E). Section 354(a)(1) provides, in relevant part, no gain or loss shall be recognized if stock in a corporation is exchanged solely for stock in such corporation. Section 358(a) provides that the tax basis of stock in a corporation received in exchange will be the same as the tax basis in the stock exchanged.

18 Can any resulting loss be recognized? As set forth above, no loss is recognized on the stock split.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year. This organizational action is reportable with respect to taxable year ended April 30, 2024.

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: _______________

Print your name: TANYA LODEN

Title: ASSISTANT TREASURER

Paid Preparer Use Only

Print/Type preparer’s name

Preparer’s signature

Date

Check □ if self-employed

Firm’s name

Firm’s EIN

Firm’s address

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054