

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Invesco Main Street Small Cap Fund		30-0774195	
3 Name of contact for additional information	4 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	
See Attachment		Distribution in excess of current and accumulated E&P	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attachment		See Attachment	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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 Fund paid an annual distribution to shareholders from January 2022 to December 2022.
Each distribution constitutes a non-taxable return of capital.

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 ▶ Each distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the issuer. For the non-taxable return of capital see attachments.

16 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 ▶ The Fund's current and accumulated earnings were compared to distributions paid during the period ended December 2022. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended December 31, 2022 in excess of the Fund's current and accumulated earnings and profits under IRC Section 316.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
I.R.C. Sections 301, 316, 852.

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
This organizational action is reportable with respect to calendar year 2022.

Sign Here 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 ▶ Andrew Muncey (A signed copy is maintained by the issuer) Title ▶ VP & Assistant Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Invesco Main Street Small Cap Fund
 30-0774195
 Attachment to Form 8937
 Distributions reported per share

Security Description	Cusip	Ticker	Payable Date	Total Dstribution	Income Dividends	Short-Term Capital Gains	Total Ordinary Dividends	Capital Gains	Tax Exempt Dividends	Liquidation Distribution	Return of Capital
Invesco Main Street Small Cap Fund Class A	00900R515	OSCAX	12/14/2022	0.00940000	0.00795039	0.00000000	0.00795039	0.00000000	0.00000000	0.00000000	0.00144961
Invesco Main Street Small Cap Fund Class C	00900R499	OSCCX	12/14/2022	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Invesco Main Street Small Cap Fund Class R	00900R473	OSCNX	12/14/2022	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Invesco Main Street Small Cap Fund Class R5	00900R457	MNSQX	12/14/2022	0.08430000	0.07129979	0.00000000	0.07129979	0.00000000	0.00000000	0.00000000	0.01300021
Invesco Main Street Small Cap Fund Class R6	00900R481	OSSIX	12/14/2022	0.11000000	0.09303650	0.00000000	0.09303650	0.00000000	0.00000000	0.00000000	0.01696350
Invesco Main Street Small Cap Fund Class Y	00900R465	OSCYX	12/14/2022	0.05700000	0.04820982	0.00000000	0.04820982	0.00000000	0.00000000	0.00000000	0.00879018