

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See Attachment](#)

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See Attachment](#)

Blank lines for indicating if a resulting loss can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

[The above described organizational action is reportable in the tax year which includes the "Date of action" in box 8 on page 1 of this form.](#)

Blank lines for providing other information necessary to implement the adjustment.

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.

Sign Here
Signature ▶ /s/ Sheri Morris Date ▶ _____

Print your name ▶ Sheri Morris Title ▶ President & 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. |

Fund Name: Invesco Oppenheimer Capital Income Fund
 EIN: 84-0578481

ATTACHMENT

Merger Date: April 17, 2020

| RETIRING FUND INFO | | | | | ACQUIRING FUND INFO | | | | | |
|--------------------|--------|---|-------|------|---------------------|--------|---------------------------------|-------|------|--------------|
| Cusip | Ticker | FROM FUND NAME | CLASS | NAV | Cusip | Ticker | TO FUND NAME | CLASS | NAV | MERGER RATIO |
| 00143K400 | OPPEX | Invesco Oppenheimer Capital Income Fund | A | 8.14 | 00888Y805 | PIAFX | Invesco Multi-Asset Income Fund | A | 8.83 | 0.92185730 |
| 00143K509 | OPECX | Invesco Oppenheimer Capital Income Fund | C | 7.88 | 00888Y888 | PICFX | Invesco Multi-Asset Income Fund | C | 8.83 | 0.89241223 |
| 00143K707 | OCINX | Invesco Oppenheimer Capital Income Fund | R | 8.03 | 00888Y870 | PIRFX | Invesco Multi-Asset Income Fund | R | 8.84 | 0.90837104 |
| 00143K806 | CPIFX | Invesco Oppenheimer Capital Income Fund | R5 | 8.13 | 00888Y854 | IPNFX | Invesco Multi-Asset Income Fund | R5 | 8.84 | 0.91968326 |
| 00143K889 | OCIX | Invesco Oppenheimer Capital Income Fund | R6 | 8.13 | 00888Y839 | PIFFX | Invesco Multi-Asset Income Fund | R6 | 8.84 | 0.91968326 |
| 00143K608 | OCIYX | Invesco Oppenheimer Capital Income Fund | Y | 8.13 | 00888Y862 | PIYFX | Invesco Multi-Asset Income Fund | Y | 8.84 | 0.91968326 |

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 shareholder will be the same as the aggregate tax basis of 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.