



## Invesco DB Information on Tax Reporting

The following information on tax reporting is not intended as tax advice and is provided for informational purposes only. You should seek advice based on your particular circumstances from an independent tax adviser.

**1. I have purchased a Invesco DB ETF. What is my tax reporting responsibility for this investment?**

Generally, any capital gains, capital losses, income and expense reported to you on Schedule K-1 needs to be included in your tax returns. Investors should consult with a tax professional.

**2. I have purchased units as part of an IRA or tax exempt account. What is my tax reporting responsibility for this investment?**

The IRS requires an entity treated as a partnership to provide a Schedule K-1 to each partner, regardless of the manner in which the shares are held. (Generally, if shares are held in a tax exempt account, income items on the K-1 are not required to be reported in a federal tax return.) Investors should consult with a tax professional regarding their personal circumstances.

**3. Why do I receive a Schedule K-1 as opposed to a Form 1099-DIV?**

The Invesco DB funds are each treated as partnerships for tax purposes. The information must be reported on a Schedule K-1.

**4. I have not sold my Invesco DB ETF, why does my K-1 show a gain/loss?**

The Invesco DB funds are Delaware statutory trusts which are treated as partnerships for US tax reporting purposes. Shareholders are required to report their allocable share of income/gain/loss on an annual basis. Certain regulated futures contracts held by the funds are subject to "mark-to-market" taxation of unrealized gains, under which contracts are treated as if they were sold by the funds at their fair market value at year end. Any resulting gain/loss must be included in a partner's share of taxable income for the year.

**5. I have sold Invesco DB ETFs. What is my tax reporting responsibility for this investment?**

Investors should consult with a tax professional. In most cases, capital gains and/or losses on the sale of shares must be disclosed in a tax return. The sales schedule is the result of sales of an investment and includes related adjustments to the investor's tax basis.

**6. Form 6781 asks for an election regarding "Straddles," "Net Section 1256 Contracts Loss" etc. How do I complete this section?**

Investors should consult with a tax professional. This election is generally only applicable when a loss is reported on the K-1.

**7. How is my tax basis calculated?**

An investor's tax basis is typically the initial amount paid for the shares (including fees) adjusted by the total amounts of income and gain and/or the total amounts of expense, loss and distributions reported on the K-1. If an investor sold shares, the sales schedule includes the total amounts of income, gain, expense, loss and distributions.

**8. If I received distributions on my holdings, are they taxable?**

In general, cash distributions are not taxable. However, if the cumulative cash distributions received exceed your tax basis, you would have a taxable gain to report.

**9. Are Invesco DB ETFs exposed to Unrelated Business Taxable Income (UBTI)?**

Invesco DB ETFs are not exposed to UBTI.

**10. When will I receive my K-1?**

Invesco DB funds are required to obtain information regarding ownership interests bought and sold during the year. This information is usually provided in late January. The manager of the Invesco DB funds reviews the information and provides the K-1 information as early as possible. In the past, the K-1 information has been made available before March 1.

**11. If I have not yet received my K-1, where can I get it?**

If not received in the mail, the K-1 can be retrieved from the Resources page on Invesco.com/us in the ETF Tax Center (**Invesco K-1 Tax Center**), followed by the "My DB K-1 Account" link in the Invesco K-1 Tax Center.

**12. My ownership schedule is incorrect – How do I fix it?**

The information in the K-1 was reported to us by your broker. Please contact the relevant phone line at the number listed under the K-1 contact information in the **Invesco K-1 Tax Center**.

# Invesco DB Commodity Index Tracking Fund (DBC)

SAMPLE K-1  
1234 SAMPLE STREET  
SAMPLE, TX 75201

Dear Investor,

Please find enclosed your Invesco DB Commodity Index Tracking Fund (DBC) tax package for 2018. It contains important information that you will need to prepare your federal and state income tax returns for 2018.

- |                       |                              |
|-----------------------|------------------------------|
| 1) Schedule K-1       | 2) Schedule K-1 Instructions |
| 3) Ownership Schedule | 4) Sales Schedule            |

Please carefully review the information on your Ownership Schedule. If the information is incorrect, please contact us as instructed at the top of the Ownership Schedule. We will issue a corrected tax package, if applicable, as soon as possible.

Below you will find a summary of the Partner's Share of Current Year Income, Deductions, Credits and Other Items as found on your K-1.

For your allocation of	You should report	On IRS Form
Interest Income [Line 5]	\$ 686	1040, Line 2b
Dividend Income [Line 6a]	\$ 39	1040, Line 3b
Net Short-Term Capital Gain (Loss) [Line 8]	\$ -4	1040, Sch. D, Line 5
Net Long-Term Capital Gain (Loss) [Line 9a]	\$ 579	1040, Sch. D, Line 12
Section 1256 Contracts & Straddles [Line 11c]	\$ -1,847	Form 6781, Line 1
Investment Interest Expense [Line 13h]	\$ 3	Form 4952, Line 1
Portfolio Deductions [Line 13w]	\$ 295	See Instructions
Cash Distributions [Line 19a]	\$ 579	N/A
Investment Income [Line 20a]	\$ 725	Form 4952, Line 4a

The tax information discussed in this package and reflected on the schedules provided is based on existing federal and state laws as interpreted by Invesco Capital Management LLC, the Managing Owner of DBC. Before undertaking any tax filing, we suggest that you refer to the appropriate federal and state income tax laws, instructions, SEC filings, or consult with your tax advisor.

If you have any questions regarding this package, or to access your Ownership and Sales information, please call toll free **1-800-578-8755** or visit our website at <http://www.taxpackagesupport.com/dbfunds>.

**By registering through our website, you may choose to enroll in electronic delivery by clicking the link to "Go Paperless". This option will eliminate the mailing of a paper tax package to you in the future.**

We appreciate your investment in the Invesco DB Commodity Index Tracking Fund (DBC), and look forward to continuing to serve your investment needs in the future.

Sincerely,  
Invesco DB Commodity Index Tracking Fund

K-1 Account Number: 36505588

# 2018 SCHEDULE K-1 INSTRUCTIONS

## INVESCO DB COMMODITY INDEX TRACKING FUND (DBC)

INVESTOR NAME: SAMPLE K-1

ACCOUNT NUMBER: 36505588

INVESTOR FEDERAL ID/ENTITY: .....-6789 Individual

CUSTODIAN FEDERAL ID:

PARTNERSHIP FEDERAL ID: 87-0778067

### GENERAL INFORMATION

The information included in the 2018 Ownership Schedule is the basis for your *Schedule K-1*. Please review it carefully before preparing your income tax returns. If any of the ownership data is inaccurate, please call toll free **1-800-578-8755** or visit our website at <http://www.taxpackagesupport.com/dbfunds>.

For purposes of IRC Section 163(j), IRC Section 199A, and IRC Section 461(l), none of the distributive share of items included on your Schedule K-1 are related to a trade or business. Please consult your tax advisor.

### THE SCHEDULE K-1

The instructions contained in this document are designed to assist individual U.S. unit-holders with their U.S. income tax compliance and for general information; DBC cannot advise you regarding your individual tax matters. The correctness of returns using these instructions is the responsibility of the unit-holders and their tax preparers. *Unit-holders should consult their own advisors on all tax compliance matters. Due to the complexity of tax laws and regulations, and investors' personal financial situations, these instructions may not be suitable in all situations.*

The "Partner's Share of Current Year Income, Deductions, Credits, & Other items" amounts printed on the *Schedule K-1*, if any, represent the following:

- ① Line 5 **Interest Income** - Reported on Form 1040, Line 2b. In 2018, Interest Income reported on your Federal K-1 includes 100% from US Government Sources.
- ② Line 6a **Dividend Income** - Reported on Form 1040, Line 3b. This amount is treated as Qualified Interest Income (QII) and not subject to withholding.
- ③ Line 8 **Net Short-Term Capital Gain (Loss)** - Reported on Form 1040, Schedule D, Line 5.  
Line 9a **Net Long-Term Capital Gain (Loss)** - Reported on Form 1040, Schedule D, Line 12.
- ④ Line 11c **Other Income - Section 1256 Contracts & Straddles** - Reported on Form 6781, Line 1. For more instructions regarding Form 6781 please refer to the IRS' website - [www.irs.gov](http://www.irs.gov).
- ⑤ Line 13h **Other Deductions - Investment Interest Expense** - Reported on Form 4952, Line 1.  
Line 13w **Portfolio Deductions** - These expenses are portfolio deductions formerly reported on line 13K as 2% portfolio deductions that are non-deductible for certain taxpayers, including individuals, and would reduce your tax basis in the partnership. Please consult your tax advisor.
- Line 19a **Cash Distributions** - To the extent your fund made a distribution, the cash distributions you receive represent a return of capital and decrease your tax basis. Do not report distributions as taxable income.
- ⑥ Line 20a **Other information - Investment Income** - Reported on Form 4952, Line 4a.

A full copy of the Schedule K-1 instruction booklet can be found by visiting our website at <http://www.taxpackagesupport.com/dbfunds> or on the Internal Revenue Service's website at <http://www.irs.gov>. For all other questions regarding this package, please call toll free 1-800-578-8755.

**IMPORTANT NOTICE:** The information in the enclosed tax package is provided by the partnership to assist you in preparing your personal tax return. The information reflects the application of various assumptions and conventions, as disclosed by the Trust to you in various SEC filings and other offering documents. It is anticipated that the partnership may provide disclosure of certain of these assumptions and conventions in the preparation of the Trust return as warranted to the Internal Revenue Service and/or other taxing authorities. We suggest that you refer to the appropriate federal and state income tax laws, instructions, and SEC filings and other offering documents, and that you consult your tax advisor with any questions. You should discuss with your tax advisor whether the treatment of any items in the enclosed tax package may subject your and/or your tax advisor to a penalty by a taxing authority and the need to adequately disclose any items in order to avoid such penalty.

○ Each numbered circle corresponds to the sample annotated forms below.

Final K-1  Amended K-1

**Schedule K-1  
(Form 1065)**

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018, or tax year

beginning  /  / 2018 ending  /  /

**Partner's Share of Income, Deductions, Credits, etc.**

▶ See back of form and separate instructions.

**Part I Information About the Partnership**

**A** Partnership's employer identification number  
87-0778067

**B** Partnership's name, address, city, state, and ZIP code  
INVESCO DB COMMODITY INDEX TRACKING FUND  
3500 LACEY RD SUITE 700  
DOWNERS GROVE, IL 60515

**C** IRS Center where partnership filed return  
e-file

**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

**E** Partner's identifying number  
...-6789

**F** Partner's name, address, city, state, and ZIP code  
SAMPLE K-1  
1234 SAMPLE STREET  
SAMPLE, TX 75201

**G**  General partner or LLC member-manager  Limited partner or other LLC member

**H**  Domestic partner  Foreign partner

**I1** What type of entity is this partner? Individual

**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

**J** Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	0.029411 %	0.000000 %
Loss	0.029411 %	0.000000 %
Capital	0.029411 %	0.000000 %

**K** Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$	\$

**L** Partner's capital account analysis:

Beginning capital account	\$	41,468
Capital contributed during the year	\$	0
Current year increase (decrease)	\$	-1,424
Withdrawals & distributions	\$(	40,044)
Ending capital account	\$	0

Tax basis  GAAP  Section 704(b) book  
 Other (explain)

**M** Did the partner contribute property with a built-in gain or loss?  
 Yes  No  
If "Yes," attach statement (see instructions)

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)	<b>16</b>	Foreign transactions
<b>4</b>	Guaranteed payments		
<b>5</b>	Interest income	686	
<b>6a</b>	Ordinary dividends	39	
<b>6b</b>	Qualified dividends		
<b>6c</b>	Dividend equivalents		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)	<b>17</b>	Alternative minimum tax (AMT) items
		-4	
<b>9a</b>	Net long-term capital gain (loss)		
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain	<b>18</b>	Tax-exempt income and nondeductible expenses
<b>10</b>	Net section 1231 gain (loss)		
<b>11</b>	Other income (loss)		
<b>C</b>		-1,847	
<b>12</b>	Section 179 deduction		<b>19</b> Distributions
			<b>A</b> 579
<b>13</b>	Other deductions		<b>20</b> Other information
<b>H</b>		3	<b>A</b> 725
<b>W*</b>		295	
<b>14</b>	Self-employment earnings (loss)		

\*See attached statement for additional information.

For IRS Use Only

**This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.**

**1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.

Passive loss	Report on
Passive income	See the Partner's Instructions
Nonpassive loss	Schedule E, line 28, column (h)
Nonpassive income	See the Partner's Instructions

**2. Net rental real estate income (loss)**

**3. Other net rental income (loss)**

Net income	Schedule E, line 28, column (h)
Net loss	See the Partner's Instructions

**4. Guaranteed payments**

**5. Interest income**

**6a. Ordinary dividends**

**6b. Qualified dividends**

**6c. Dividend equivalents**

**7. Royalties**

**8. Net short-term capital gain (loss)**

**9a. Net long-term capital gain (loss)**

**9b. Collectibles (28%) gain (loss)**

**9c. Unrecaptured section 1250 gain**

**10. Net section 1231 gain (loss)**

**11. Other income (loss)**

<b>Code</b>	
<b>A</b> Other portfolio income (loss)	See the Partner's Instructions
<b>B</b> Involuntary conversions	See the Partner's Instructions
<b>C</b> Sec. 1256 contracts & straddles	Form 6781, line 1
<b>D</b> Mining exploration costs recapture	See Pub. 535
<b>E</b> Cancellation of debt	Schedule 1 (Form 1040), line 21 or Form 982

<b>F</b> Section 951A income	} See the Partner's Instructions
<b>G</b> Section 965(a) inclusion	
<b>H</b> Subpart F income other than sections 951A and 965 inclusion	
<b>I</b> Other income (loss)	

**12. Section 179 deduction** See the Partner's Instructions

**13. Other deductions**

<b>A</b> Cash contributions (60%)	} See the Partner's Instructions
<b>B</b> Cash contributions (30%)	
<b>C</b> Noncash contributions (50%)	
<b>D</b> Noncash contributions (30%)	
<b>E</b> Capital gain property to a 50% organization (30%)	
<b>F</b> Capital gain property (20%)	} See the Partner's Instructions
<b>G</b> Contributions (100%)	
<b>H</b> Investment interest expense	
<b>I</b> Deductions—royalty income	
<b>J</b> Section 59(e)(2) expenditures	
<b>K</b> Excess business interest expense	
<b>L</b> Deductions—portfolio (other)	
<b>M</b> Amounts paid for medical insurance	
<b>N</b> Educational assistance benefits	
<b>O</b> Dependent care benefits	
<b>P</b> Preproductive period expenses	
<b>Q</b> Commercial revitalization deduction from rental real estate activities	
<b>R</b> Pensions and IRAs	
<b>S</b> Reforestation expense deduction	
<b>T</b> through <b>V</b>	Reserved for future use
<b>W</b> Other deductions	See the Partner's Instructions
<b>X</b> Section 965(c) deduction	See the Partner's Instructions

**14. Self-employment earnings (loss)**

**Note:** If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.

<b>A</b> Net earnings (loss) from self-employment	Schedule SE, Section A or B
<b>B</b> Gross farming or fishing income	See the Partner's Instructions
<b>C</b> Gross non-farm income	See the Partner's Instructions

**15. Credits**

<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Partner's Instructions	
<b>B</b> Low-income housing credit (other) from pre-2008 buildings		
<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
<b>D</b> Low-income housing credit (other) from post-2007 buildings		
<b>E</b> Qualified rehabilitation expenditures (rental real estate)		
<b>F</b> Other rental real estate credits		
<b>G</b> Other rental credits		
<b>H</b> Undistributed capital gains credit		Schedule 5 (Form 1040), line 74, box a
<b>I</b> Biofuel producer credit		See the Partner's Instructions

<b>Code</b>		<b>Report on</b>
<b>J</b> Work opportunity credit	} See the Partner's Instructions	
<b>K</b> Disabled access credit		
<b>L</b> Empowerment zone employment credit		
<b>M</b> Credit for increasing research activities		
<b>N</b> Credit for employer social security and Medicare taxes		
<b>O</b> Backup withholding		
<b>P</b> Other credits		

**16. Foreign transactions**

<b>A</b> Name of country or U.S. possession	} Form 1116, Part I
<b>B</b> Gross income from all sources	
<b>C</b> Gross income sourced at partner level	
<i>Foreign gross income sourced at partnership level</i>	
<b>D</b> Section 951A category	} Form 1116, Part I
<b>E</b> Foreign branch category	
<b>F</b> Passive category	
<b>G</b> General category	
<b>H</b> Other	} See the Partner's Instructions
<i>Deductions allocated and apportioned at partner level</i>	
<b>I</b> Interest expense	Form 1116, Part I
<b>J</b> Other	Form 1116, Part I

*Deductions allocated and apportioned at partnership level to foreign source income*

<b>K</b> Section 951A category	} Form 1116, Part I	
<b>L</b> Foreign branch category		
<b>M</b> Passive category		
<b>N</b> General category	} See the Partner's Instructions	
<b>O</b> Other		
<i>Other information</i>		
<b>P</b> Total foreign taxes paid		Form 1116, Part II
<b>Q</b> Total foreign taxes accrued		Form 1116, Part II
<b>R</b> Reduction in taxes available for credit		Form 1116, line 12
<b>S</b> Foreign trading gross receipts		Form 8873
<b>T</b> Extraterritorial income exclusion		Form 8873
<b>U</b> Section 951A(c)(1)(A) tested income		} See the Partner's Instructions
<b>V</b> Tested foreign income tax		
<b>W</b> Section 965 information	} See the Partner's Instructions	
<b>X</b> Other foreign transactions		

**17. Alternative minimum tax (AMT) items**

<b>A</b> Post-1986 depreciation adjustment	} See the Partner's Instructions and the Instructions for Form 6251
<b>B</b> Adjusted gain or loss	
<b>C</b> Depletion (other than oil & gas)	
<b>D</b> Oil, gas, & geothermal—gross income	
<b>E</b> Oil, gas, & geothermal—deductions	
<b>F</b> Other AMT items	

**18. Tax-exempt income and nondeductible expenses**

<b>A</b> Tax-exempt interest income	Form 1040, line 2a
<b>B</b> Other tax-exempt income	See the Partner's Instructions
<b>C</b> Nondeductible expenses	See the Partner's Instructions

**19. Distributions**

<b>A</b> Cash and marketable securities	} See the Partner's Instructions
<b>B</b> Distribution subject to section 737	
<b>C</b> Other property	

**20. Other information**

<b>A</b> Investment income	Form 4952, line 4a
<b>B</b> Investment expenses	Form 4952, line 5
<b>C</b> Fuel tax credit information	Form 4136
<b>D</b> Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions
<b>E</b> Basis of energy property	See the Partner's Instructions
<b>F</b> Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
<b>G</b> Recapture of low-income housing credit (other)	Form 8611, line 8
<b>H</b> Recapture of investment credit	See Form 4255
<b>I</b> Recapture of other credits	See the Partner's Instructions
<b>J</b> Look-back interest—completed long-term contracts	See Form 8697
<b>K</b> Look-back interest—income forecast method	See Form 8866
<b>L</b> Dispositions of property with section 179 deductions	} See the Partner's Instructions
<b>M</b> Recapture of section 179 deduction	
<b>N</b> Interest expense for corporate partners	
<b>O</b> through <b>Y</b>	
<b>Z</b> Section 199A income	
<b>AA</b> Section 199A W-2 wages	
<b>AB</b> Section 199A unadjusted basis	
<b>AC</b> Section 199A REIT dividends	
<b>AD</b> Section 199A PTP income	
<b>AE</b> Excess taxable income	
<b>AF</b> Excess business interest income	
<b>AG</b> Gross receipts for section 59A(e)	
<b>AH</b> Other information	

**2018 OWNERSHIP SCHEDULE**

**INVESCO DB COMMODITY INDEX TRACKING FUND (DBC)**

INVESTOR NAME: SAMPLE K-1

PAGE: 1 of 1 1

ACCOUNT NUMBER: 36505588

INVESTOR FEDERAL ID/ENTITY: .....-6789 Individual

CUSTODIAN FEDERAL ID:

PARTNERSHIP FEDERAL ID: 87-0778067

This schedule details your ownership of Invesco DB Commodity Index Tracking Fund (DBC) units through December 31, 2018.

This information was provided to us by your brokerage firm or other nominee who hold units in street name for you as beneficial owner.

The tax information reported to you on the enclosed Schedule K-1 is based on the number of units shown on this schedule and the dates bought and sold. If any information on this form is incorrect, please contact us by visiting our website at <http://www.taxpackagesupport.com/dbfunds>, by calling us toll free at (800) 578-8755, or by mailing a signed corrected schedule by April 30, 2019 to:

Invesco DB Commodity Index Tracking Fund (DBC)  
 Attn: Tax Package Support  
 PO Box 799060  
 Dallas, TX 75379-9060

**NOTE: RECEIPT OF THIS SCHEDULE K-1 TAX DOCUMENT IS NOT PROOF OF OWNERSHIP OF INVESCO DB COMMODITY INDEX TRACKING FUND (DBC) UNITS. THIS SCHEDULE SHOULD BE COMPARED TO YOUR BROKERAGE STATEMENT AND OTHER APPLICABLE DOCUMENTS FOR ACCURACY.**

**RETURN ONLY IF CORRECTIONS ARE REQUIRED**

TRANSACTION		BROKER OR CERTIFICATE NUMBER	UNITS
DESCRIPTION	DATE		
AC BUY	12/1/2017	MAN	1,000.00000
DA SELL	12/31/2018	MAN	-1,000.00000
<b>END OF YEAR UNITS</b>			0.00000
SEE TAX INSTRUCTIONS FOR ADDITIONAL INFORMATION			
<b>ACKNOWLEDGEMENT FOR CORRECTIONS ONLY</b>			
The information reported on this schedule, as corrected, accurately and completely presents my ownership history through 12/31/18.			
_____ Signature		_____ Daytime Phone Number	_____ Date

INVENCO DB COMMODITY INDEX TRACKING FUND (DBC)

2018 SALES SCHEDULE

1

INVESTOR NAME: SAMPLE K-1  
 ACCOUNT NUMBER: 36505588  
 INVESTOR FEDERAL ID/ENTITY: .....-6789  
 CUSTODIAN FEDERAL ID:  
 PARTNERSHIP FEDERAL ID: 87-0778067

Individual

- Columns 1 & 2: This information has been provided to the Partnership by you or your broker.
- Column 3: Enter this amount from your broker records and report on Form 8949, Column D
- Column 4: This amount is based on information provided to the partnership by you or your broker, or the amount used to determine your share of allocable gain or loss on this & (if applicable) prior years' Schedules K-1.
- Column 5: Your Cumulative Adjustments to Basis includes your cumulative allocable partnership income, deductions, distributions, etc & has not been adjusted for any gains recognized under § 731 or § 737.
- Column 6: This amount is the sum of Columns 4 & 5 and represents your estimated outside basis (exclusive of liability allocations) in the disposed partnership interest.
- Column 7: For your convenience, the partnership has provided the percentage of your disposed partnership units held for greater than one year based on the transaction dates provided by you or your broker, as displayed on your Ownership Schedule. Consult your tax advisor for proper treatment of varying holding periods of your disposed partnership units.

1	2	3	4	5	6	7
Units Sold	Sale Date	Sales Proceeds	Purchase Price / Initial Basis Amount	Cumulative Adjustments to Basis	Cost Basis	Percentage Long Term
1,000.00000	12/31/2018		41,510	-2,045	39,465	100%
		Form 8949 Column D			Form 8949 Column E	

The details of each individual transaction can be viewed online at [www.taxpackagesupport.com/dbcfunds](http://www.taxpackagesupport.com/dbcfunds)

If you disposed of your partnership interest during 2018, this Sales Schedule is provided to assist you in the calculation of your gain or loss as a result of your disposition. IRS Revenue Ruling 84-53 provides that a partner has a single unified basis in their partnership interest. If you acquired your partnership interest through various purchases, each row on the schedule below includes a prorated amount of each acquisition reflecting the unified basis of the disposed partnership interest. The partnership has provided this schedule solely as a courtesy. Basis information is not reported to the Internal Revenue Service by the partnership. Each partner must make their own determination of the amount of basis to be associated with the partnership interest that was sold during the year. Please consult your tax advisor to obtain advice on how this determination should be made. If you notified the partnership that you used an alternate basis disposition method, the schedule below will generally yield a result that is not consistent with IRS Revenue Ruling 84-53.

Gain or loss from the sale of your partnership interest is not effectively connected income for purposes of IRC Section 864(C).

DO NOT INCLUDE THIS SCHEDULE WITH YOUR FEDERAL OR STATE INCOME TAX RETURNS. SEE TAX INSTRUCTIONS FOR ADDITIONAL INFORMATION.

**Schedule K-1 (Form 1065) 2018** OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

For calendar year 2018, or tax year beginning / / 2018 ending / / 2018

### Partner's Share of Income, Deductions, Credits, etc.

#### Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

#### Part II Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

G General partner or LLC member-manager / Limited partner or other LLC member

H Domestic partner / Foreign partner

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions)

Beginning	Ending	%
Profit		%
Loss		%
Capital		%

K Partner's share of liabilities:

Beginning	Ending
Nonrecourse	\$
Qualified nonrecourse financing	\$
Recourse	\$

L Partner's capital account analysis:

Beginning capital account	\$
Capital contributed during the year	\$
Current year increase (decrease)	\$
Withdrawals & distributions	\$
Ending capital account	\$

M Did the partner contribute property with a built-in gain or loss?  Yes  No

For Paperwork Reduction Act Notice, see Instructions for Form 1065. www.irs.gov/Form1065 Cat. No. 11394R Schedule K-1 (Form 1065) 2018

**Form 1040 (2018)** U.S. Individual Income Tax Return OMB No. 1545-0074

Department of the Treasury - Internal Revenue Service

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Your social security number: \_\_\_\_\_

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)

Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street), if you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_ Presidential Election Campaign Act reg. 1.016-10

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule G. If more than four dependents, attach end of first

#### Dependents (see instructions)

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input type="checkbox"/> If qualified child tax credit for other dependents

#### Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return?  Yes  No

Your signature: \_\_\_\_\_ Date: \_\_\_\_\_ Your occupation: \_\_\_\_\_

Spouse's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Spouse's occupation: \_\_\_\_\_

#### Paid Preparer Use Only

Preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Firm's name: \_\_\_\_\_ Phone no.: \_\_\_\_\_

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 113208 Form 1040 (2018)

#### Form 1040 (2018) Page 2

1	2a	2b	3a	3b	4a	4b	5a	5b	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20a	21	22	23			
Wages, salaries, tips, etc. (Attach Form(s) W-2)	Tax-exempt interest	Taxable interest	Qualified dividends	Ordinary dividends	IRAs, pensions, and annuities	Taxable amount	Social Security benefits	Taxable amount	Total income. Add lines 1 through 9. Add any amount from Schedule 1, line 22. Subtract Schedule 1, line 36, from line 9	Adjusted gross income. If you have no adjustments to income, enter the amount from line 9; otherwise, subtract Schedule 1, line 36, from line 9	Standard deduction or itemized deductions (from Schedule A)	Qualified business income deduction (see instructions)	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	a Tax (see inst.)	b Add any amount from Schedule 2 and check here	c Subtract line 12 from line 11. If zero or less, enter -0-	Other taxes. Attach Schedule 4	Total tax. Add lines 13 and 14	Federal income tax withheld from Forms W-2 and 1099	Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863	Add any amount from Schedule 5	Add lines 16 and 17. These are your total payments	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here	Routing number	Account number	Amount of line 19 you want applied to your 2019 estimated tax	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	Estimated tax penalty (see instructions)

Go to www.irs.gov/Form1040 for instructions and the latest information. Form 1040 (2018)

**Form 6781 (2018)** Gains and Losses From Section 1256 Contracts and Straddles OMB No. 1545-0644

Department of the Treasury Internal Revenue Service

Check all applicable boxes (see instructions):  Mixed straddle election  Straddle-by-straddle identification election

#### Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain

2 Add the amounts on line 1 in columns (b) and (c):

3 Net gain or (loss). Combine line 2, columns (b) and (c)

4 Form 1099-B adjustments. See instructions and attach statement.

5 Combine lines 3 and 4

Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.

6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-.

7 Combine lines 5 and 6

8 Short-term capital gain or (loss). Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions).

9 Long-term capital gain or (loss). Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions).

#### Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

##### Section A - Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-

11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949 (see instructions). 11a ( )

11b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions). 11b ( )

##### Section B - Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-

13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions). 13a ( )

13b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions). 13b ( )

#### Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-

For Paperwork Reduction Act Notice, see instructions. Cat. No. 13715G Form 6781 (2018)

**SCHEDULE D (Form 1040) Capital Gains and Losses** OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or Form 1040NR. Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Your social security number: \_\_\_\_\_

#### Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.

	(g) Proceeds (sales price)	(e) Cost (or other basis)	(f) Gain or (loss) Subtractions: (g) minus (e) (from column (g) and combine the result with column (g))
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.			
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked			
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked			
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked			

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824: 4

5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1: 5

6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions: 6

7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back: 7

#### Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.

	(g) Proceeds (sales price)	(e) Cost (or other basis)	(f) Gain or (loss) Subtractions: (g) minus (e) (from column (g) and combine the result with column (g))
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.			
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked			
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked			
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked			

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824: 11

12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1: 12

13 Capital gain distributions. See the instructions: 13



# Invesco DB ETF - K-1

51118  
OMB No. 1545-0123

Final K-1  Amended K-1

**Schedule K-1 (Form 1065) 2018**  
Department of the Treasury  
Internal Revenue Service

For calendar year 2018, or tax year beginning / / 2018 ending / /

**Partner's Share of Income, Deductions, Credits, etc.**  
▶ See back of form and separate instructions.

**Part I Information About the Partnership**

**A** Partnership's employer identification number

**B** Partnership's name, address, city, state, and ZIP code

**C** IRS Center where partnership filed return

Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

**E** Partner's identifying number

**F** Partner's name, address, city, state, and ZIP code

**G**  General partner or LLC member-manager  Limited partner or other LLC member

**H**  Domestic partner  Foreign partner

**I1** What type of entity is this partner?

**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

**J** Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

**K** Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$	\$

**L** Partner's capital account analysis:

Beginning capital account	\$
Capital contributed during the year	\$
Current year increase (decrease)	\$
Withdrawals & distributions	\$
Ending capital account	\$

Tax basis  GAAP  Section 704(b) book  
 Other (explain)

**M** Did the partner contribute property with a built-in gain or loss?  
 Yes  No  
If "Yes," attach statement (see instructions)

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b> Ordinary business income (loss)	<b>15</b> Credits
<b>2</b> Net rental real estate income (loss)	
<b>3</b> Other net rental income (loss)	<b>16</b> Foreign transactions
<b>4</b> Guaranteed payments	
<b>5</b> Interest income	
<b>6a</b> Ordinary dividends	
<b>6b</b> Qualified dividends	
<b>6c</b> Dividend equivalents	
<b>7</b> Royalties	
<b>8</b> Net short-term capital gain (loss)	<b>17</b> Alternative minimum tax (AMT) items
<b>9a</b> Net long-term capital gain (loss)	
<b>9b</b> Collectibles (28%) gain (loss)	
<b>9c</b> Unrecaptured section 1250 gain	<b>18</b> Tax-exempt income and nondeductible expenses
<b>10</b> Net section 1231 gain (loss)	
<b>11</b> Other income (loss)	
	<b>19</b> Distributions
<b>12</b> Section 179 deduction	<b>20</b> Other information
<b>13</b> Other deductions	
<b>14</b> Self-employment earnings (loss)	

**5 13H** (circled) points to line 13. **6 20A** (circled) points to line 20.

\*See attached statement for additional information.

For Paperwork Reduction Act Notice, see Instructions for Form 1065. www.irs.gov/Form1065 Cat. No. 113940 Schedule K-1 (Form 1065) 2018

Form **4952** **Investment Interest Expense Deduction** OMB No. 1545-0191  
▶ Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information. ▶ Attach to your tax return.

Department of the Treasury Internal Revenue Service (IRS)  
Name(s) shown on return Identifying number

**Part I Total Investment Interest Expense**

<b>1</b> Investment interest expense paid or accrued in 2018 (see instructions)	<b>5 13H</b> (circled)
<b>2</b> Disallowed investment interest expense from 2017 Form 4952, line 7	<b>2</b>
<b>3</b> Total investment interest expense. Add lines 1 and 2	<b>3</b>

**Part II Net Investment Income**

<b>4a</b> Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	<b>6 20A</b> (circled)
<b>b</b> Qualified dividends included on line 4a	<b>4b</b>	
<b>c</b> Subtract line 4b from line 4a	<b>4c</b>	
<b>d</b> Net gain from the disposition of property held for investment	<b>4d</b>	
<b>e</b> Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	<b>4e</b>	
<b>f</b> Subtract line 4e from line 4d	<b>4f</b>	
<b>g</b> Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	<b>4g</b>	
<b>h</b> Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	
<b>5</b> Investment expenses (see instructions)	<b>5</b>	
<b>6</b> Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	

**Part III Investment Interest Expense Deduction**

<b>7</b> Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>
<b>8</b> Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	<b>8</b>

For Paperwork Reduction Act Notice, see page 4. Cat. No. 13177Y Form 4952 (2018)

For annotated items, please note the corresponding letter from the K-1 sample.

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Shares are not individually redeemable. Owners of the Shares may acquire those Shares from the Funds or tender those Shares for redemption to the Funds in Creation and Redemption Units, respectively, consisting of 200,000 Shares.

Note: Not all products available through all firms.

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