(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name Invesco Municipal Opportunity Trust 36-3810337 3 Name of contact for additional information 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 Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 a monthly distribution to shareholders from January 2020 to February 2020. Each distribution constitutes a non-taxable return of capital. 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 attachment. 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 February 2020. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended February 29, 2020 in excess of the Fund's current and accumulated earnings and profits under IRC Section 316.

Form 8937 (12-2017)

EIN: 36-3810337

Part	(Organizational Action (continued)							
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		applicable Internal Revenue Code section((s) and subsection(s) upon which the tax ti	reatment is based	·				
internal	Reve	nue Code Sections 301, 316, 852.							
18 C	an any	resulting loss be recognized? ► No							
40 D				la 4a					
		any other information necessary to implenational action is reportable with respect		ie tax year ►					
11115 01	yanıza	ational action is reportable with respect	to caleridar year 2020.						
	Unde	r penalties of periury. I declare that I have exam	nined this return, including accompanying sche	dules and statements	s. and to the best of my knowledge an				
	belief	nder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and slief, 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	Signa	ture ► /s/ Sheri Morris		Date ►					
	Print	your name ► Sheri Morris	To the second se		nt & Treasurer				
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN				
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Sand Fa	orm 20	Firm's address ► 37 (including accompanying statements) t	o: Department of the Traccum, Internal Ba	wenue Service Oc	Phone no.				
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Invesco Municipal Opportunity Trust

EIN: 36-3810337

		Ticker	Payable	Per Share		
				Distribution	Income	ROC
	CUSIP	Symbol	<u>Date</u>	Per Share	Dividends	
	46132C107	VMO	01/31/20	0.05000000	0.03890000	0.01110000
	46132C107	VMO	02/28/20	0.04780000	0.03720000	0.01060000
Total				0.09780000	0.07610000	0.02170000

ATTACHMENT