

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 Gold & Precious Metals Fund		84-1044251	
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		Fund Merger & Distribution in Excess Current & 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 ▶ On May 15, 2020, Invesco Gold & Precious Metals Fund, EIN: 84-1044251, merged into Invesco Oppenheimer Gold & Special Minerals Fund, EIN: 13-3155639. See Attachment 1 for fund merger information.

The Fund paid a final distribution to shareholders on May 13, 2020. A portion of the distribution constitutes a non-taxable return of capital. See Attachment 2.

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 ▶ See Attachment 1 for fund merger information.

The portion of 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 non-taxable return of capital see Attachment 2.

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 ▶ See Attachment 1 for fund merger information.

The Fund's current and accumulated earnings were compared to distributions paid during the period ended May 2020. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended May 15, 2020 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 ▶ _____
[Internal Revenue Code Sections 301, 316, 852, 368.](#)

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
[The organizational action is reportable with respect to calendar year 2020.](#)

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 ▶ /m/ Mike McMaster Date ▶ _____

Print your name ▶ Mike McMaster Title ▶ Vice President & Chief Tax Officer

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 Gold & Precious Metals Fund
 EIN: 84-1044251

ATTACHMENT 1

Merger Date: May 15, 2020

RETIRING FUND INFO					ACQUIRING FUND INFO					
Cusip	Ticker	FROM FUND NAME	CLASS	NAV	Cusip	Ticker	TO FUND NAME	CLASS	NAV	MERGER RATIO
00142F857	IGDAX	Invesco Gold & Precious Metals Fund	A	4.87	00143N750	OPGSX	Invesco Oppenheimer Gold & Special Minerals Fund	A	23.89	0.20385098
00142F832	IGDCX	Invesco Gold & Precious Metals Fund	C	4.84	00143N743	OGMCX	Invesco Oppenheimer Gold & Special Minerals Fund	C	21.58	0.22428174
00142F865	FGLDX	Invesco Gold & Precious Metals Fund	Investor	4.89	00143N750	OPGSX	Invesco Oppenheimer Gold & Special Minerals Fund	A	23.89	0.20468815
00143N800	IGDSX	Invesco Gold & Precious Metals Fund	R6	5.01	00143N693	OGMIX	Invesco Oppenheimer Gold & Special Minerals Fund	R6	24.12	0.20771144
00142F444	IGDYX	Invesco Gold & Precious Metals Fund	Y	4.99	00143N735	OGMYX	Invesco Oppenheimer Gold & Special Minerals Fund	Y	23.90	0.20878661

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.

Invesco Gold & Precious Metals Fund

ATTACHMENT 2

EIN: 84-1044251

	<u>CUSIP</u>	<u>Ticker</u> <u>Symbol</u>	<u>Ex</u> <u>Date</u>	<u>Payable</u> <u>Date</u>	<u>Per Share</u>					
					<u>Distribution</u> <u>Per Share</u>	<u>Income</u> <u>Dividends</u>	<u>Short-Term</u> <u>Capital Gains</u>	<u>Total Ordinary</u> <u>Dividends</u>	<u>Long-Term</u> <u>Capital Gains</u>	<u>ROC</u>
Invesco Gold & Precious Fund Class A	00142F857	IGDAX	05/13/20	05/13/20	0.26030000	0.22750000	0.00000000	0.22750000	0.00000000	0.03280000
Invesco Gold & Precious Fund Class C	00142F832	IGDCX	05/13/20	05/13/20	0.23070000	0.20160000	0.00000000	0.20160000	0.00000000	0.02910000
Invesco Gold & Precious Fund Investor Class	00142F865	FGLDX	05/13/20	05/13/20	0.26030000	0.22750000	0.00000000	0.22750000	0.00000000	0.03280000
Invesco Gold & Precious Fund Class R6	00143N800	IGDSX	05/13/20	05/13/20	0.27910000	0.24390000	0.00000000	0.24390000	0.00000000	0.03520000
Invesco Gold & Precious Fund Class Y	00142F444	IGDYX	05/13/20	05/13/20	0.27090000	0.23680000	0.00000000	0.23680000	0.00000000	0.03410000