

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 Oppenheimer Dividend Opportunity Fund		22-3869416	
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	
April 17, 2020		Fund Merger	
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 April 17, 2020, Invesco Oppenheimer Dividend Opportunity Fund, EIN: 22-3869416, merged into Invesco Dividend Income Fund, EIN: 20-0402776.

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

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

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 Internal Revenue Code sections.

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

Blank lines for providing information on resulting loss recognition.

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 for 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 Dividend Opportunity Fund
 EIN: 22-3869416

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
00141B659	OSVAX	Invesco Oppenheimer Dividend Opportunity Fund	A	20.30	00142F535	IAUTX	Invesco Dividend Income Fund	A	20.18	1.00594648
00141B642	OSCVX	Invesco Oppenheimer Dividend Opportunity Fund	C	19.55	00142F519	IUTCX	Invesco Dividend Income Fund	C	20.46	0.9552297
00141B626	OSVNX	Invesco Oppenheimer Dividend Opportunity Fund	R	20.08	00143N552	JRTCX	Invesco Dividend Income Fund	R	20.18	0.99504460
00141B618	DVOPX	Invesco Oppenheimer Dividend Opportunity Fund	R5	20.26	00142F493	FSIUX	Invesco Dividend Income Fund	R5	20.18	1.00396432
00141B634	OSVIX	Invesco Oppenheimer Dividend Opportunity Fund	R6	20.24	00143M356	IFUTX	Invesco Dividend Income Fund	R6	20.20	1.00198020
00141B592	OSVYX	Invesco Oppenheimer Dividend Opportunity Fund	Y	20.25	00142F410	IAUYX	Invesco Dividend Income Fund	Y	20.39	0.99313389

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.