(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 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 2019 to February 2019. 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 2019. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended February 28, 2019 in excess of the Fund's current and accumulated earnings and profits under IRC Section 316.

Form 8937 (12-2017) Page **2**

EIN: 36-3810337

Part I		Organizational Action (co	ntinued)				
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		applicable Internal Revenue Cod		ia subsection(s) upon v	vnich the tax treatm	ient is based	<u> </u>
Internal	Reve	enue Code Sections 301, 316, 8	52.				
18 Ca	an any	resulting loss be recognized? ►	No No				
19 Pr	ovide	any other information necessary	to implement	the adiustment, such a	s the reportable tax	vear ▶	
		ational action is reportable with					
11110 01	jarc			nondar your zorn			
	Unde	r penalties of periury. I declare that I	have examined	this return, including acco	ompanying schedules	and statement	s, and to the best of my knowledge an
		, it is true, correct, and complete. Dec					
Sign							
Here	Signa	ture ► /s/ Sheri Morris			Date	•	
	Oigilia						
	Print	your name ► Sheri Morris			Title	▶ Presider	nt & Treasurer
Doid		Print/Type preparer's name	Prep	parer's signature	Dat		Check if PTIN
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Prepa Use C		Firm's name ▶			I		Firm's EIN ▶
OSE C	rilly	Firm's address ▶					Phone no.
Send Fo	rm 89	37 (including accompanying stat	tements) to: De	epartment of the Treasu	ıry, Internal Revenu	e Service, Og	

Invesco Municipal Opportunity Trust EIN: 36-3810337

ATTACHMENT

					Per Share	
		Ticker	Payable	Distribution	Income	ROC
	CUSIP	Symbol	<u>Date</u>	Per Share	<u>Dividends</u>	
Class A	46132C107	VMO	01/31/19	0.05540000	0.04070000	0.01470000
Class A	46132C107	VMO	02/28/19	0.05540000	0.04070000	0.01470000
Total				0.11080000	0.08140000	0.02940000