

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 applicable Internal Revenue Code sections.

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

Blank lines for indicating if a resulting loss can be recognized.

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 to implement 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 Equity Income Fund
 EIN: 13-3387182

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
00141G591	OAEIX	Invesco Oppenheimer Equity Income Fund	A	25.14	00142F535	IAUTX	Invesco Dividend Income Fund	A	20.18	1.24578791
00141G583	OCEIX	Invesco Oppenheimer Equity Income Fund	C	18.99	00142F519	IUTCX	Invesco Dividend Income Fund	C	20.46	0.92815249
00141G567	ONEIX	Invesco Oppenheimer Equity Income Fund	R	23.83	00143N552	JRTCX	Invesco Dividend Income Fund	R	20.18	1.18087215
00141G542	ETYIX	Invesco Oppenheimer Equity Income Fund	R5	25.08	00142F493	FSIUX	Invesco Dividend Income Fund	R5	20.18	1.24281467
00141G575	OEIIX	Invesco Oppenheimer Equity Income Fund	R6	25.05	00143M356	IFUTX	Invesco Dividend Income Fund	R6	20.20	1.24009901
00141G559	OYEIX	Invesco Oppenheimer Equity Income Fund	Y	25.08	00142F410	IAUYX	Invesco Dividend Income Fund	Y	20.39	1.23001471

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.