Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	lssuer		•			
1 Issuer's name			2 Issuer's employer identification number (EIN)			
Invesco Oppenheimer Equ		4 Telephone No. of contact	13-3387182			
3 Name of contact for add	ditional information	5 Email address of contact				
Investor Service		1-800-959-4246	WWW.INVESCO.COM			
6 Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact				
44.0	1000		TV 7704/ 4440			
11 Greenway Plaza, Suite 8 Date of action	1000	9 Classification and description	Houston, TX 77046-1113			
b Bate of action		Classification and description				
April 17, 2020		Fund Merger				
10 CUSIP number	11 Serial number	s) 12 Ticker symbol	13 Account number(s)			
See Attachment	and Action Atta	See Attachment	On a land of forms for a delitional according			
			See back of form for additional questions.			
_			late against which shareholders' ownership is measured for			
Invesco Dividend Income		Oppenheimer Equity Income Fund, El	N: 13-3387182, merged Into			
invesco Dividend income	FUNA, EIN: 20-0402	770.				
15 Describe the quantitat	tive effect of the ora	enizational action on the basis of the sec	urity in the hands of a U.S. taxpayer as an adjustment per			
share or as a percenta			unty in the hands of a 0.5. taxpayer as an adjustment per			
onale of de a personal	<u>3</u>	ee Attacriment				
40 - Daniello III. antologi			talkan and the model of the second by			
		basis and the data that supports the calc	ulation, such as the market values of securities and the			
valuation dates ► <u>See</u>	Attachment					

Form 8937 (12-2017)

EIN: 13-3387182

Part	Ш	Organizational Action (continue	ed)		
17	List the	applicable Internal Revenue Code sect	tion(s) and subsection(s) upon which the	tax treatment is based ▶	See Attachment
18	Can an	y resulting loss be recognized? ► <u>See</u>	Attachment		
19	Provide	e any other information necessary to imp	plement the adjustment, such as the rep	ortable tax year ▶	
The a	ove d	escribed organizational action is repo	ortable in the tax year which includes	the "Date of action" in b	oox 8 on page 1 of this form.
			examined this return, including accompanying		
	belle	ा, it is true, correct, and complete. Declaratio	n of preparer (other than officer) is based on a	ii information of which prepai	rer nas any knowledge.
Sign		/-/ Ob - vi NA - vvi -			
Here	Sign	ature ► /s/ Sheri Morris		Date ►	
		t your name ► Sheri Morris Print/Type preparer's name	Preparer's signature	Title ► President Date	& Treasurer Observe To # PTIN
Paid			Treparer a signature	Date	Check if self-employed
	arer		L		
Use	Only	Firm's name ► Firm's address ►			Firm's EIN ▶ Phone no.
Send	orm 8	+	ts) to: Department of the Treasury, Intern	nal Revenue Service, Ogd	

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	А	25.14	00142F535	IAUTX	Invesco Dividend Income Fund	А	20.18	1.24578791
00141G583	OCEIX	Invesco Oppenheimer Equity Income Fund	С	18.99	00142F519	IUTCX	Invesco Dividend Income Fund	С	20.46	0.92815249
00141G567	ONEIX	Invesco Oppenheimer Equity Income Fund	R	23.83	00143N552	IRTCX	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	Υ	25.08	00142F410	IAUYX	Invesco Dividend Income Fund	Υ	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 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.