(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 Emerging Markets Debt Value ETF 82-5290018 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **Investor Client Services** 800-983-0903 INFO@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 3500 Lacey Road, Suite 700 Downers Grove, IL 60515 8 Date of action 9 Classification and description See Attachment Full Fund Liquidation 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 above-named issuer was completely liquidated on February 26, 2020, wherein all of the shares of the Fund were redeemed in exchange for liquidating distribution(s) pursuant to a plan of liquidation and termination. 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 As a result of the above-described organizational action, each shareholder generally will recognize gain or loss on the disposition of the shares being redeemed. The shareholder's gain or loss will generally be measured as the difference between gross proceeds received in the liquidating distributions and the tax basis in these shares. After the transaction and the recognition event, the shareholder will no longer own any shares or have any tax basis in these shares. Gain or loss realized on shares may be treated as a taxable event. Shareholders should contact their tax advisors regarding the specific circumstances surrounding their shares subject to this organizational action. 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 ► Amounts received by a shareholder in a distribution in complete liquidation of the Fund is treated as full payment in exchange for the stock. This sale or exchange treatment results in the offsetting of a shareholder's basis against the liquidation distribution proceeds, resulting in realized gain or loss. After this gain or loss recognition event, the shareholder will no longer own any shares or have any tax basis in the redeemed shares.

Form 8937 (12-2017)

EIN: 82-5290018

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Part	Ш	Organizational Action (continued)					
17 L	ist the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the	e tax treatment	s based ▶	-	
I.R.C. S	Section	334(a), General Rule - if property is rec	ceived in a distribution in complete	e liquidation, a	nd if gain	or loss is red	cognized on receipt
of such	n prope	erty, then the basis of the property in th	e hands of the distributee shall be	e the fair marke	t value of	f such proper	ty
at the t	ime of	the distribution.					
I.R.C. S	Section	346(a) Complete Liquidation - For purp	poses of this subchapter, a distrib	ution shall be t	reated as	in complete	liquidation of
a corpo	oration	if the distribution is one of a series of	distributions in redemption of all d	of the stock of	the corpo	ration pursua	ant to a plan.
18 C	an anv	resulting loss be recognized? ► A reco	gnized loss can occur on the shar	es redeemed ir	n the liqui	idation Some	e recognized
		ot be part of taxable transactions. Plea					
		your account.					
		,					
19 P	rovide	any other information necessary to impler	ment the adjustment, such as the re	portable tax yea	r▶		
		tional action is reportable with respect	-	•			
	J	'					
0.		penalties of perjury, I declare that I have exar it is true, correct, and complete. Declaration of					
Sign Here		/c/ Kolli K. Collegge					
11616	Signa	ture ► /s/ Kelli K. Gallegos	Date ▶	Date ►			
	Print	your name ► A signed copy is maintained			Treasurer	r 	DTIN
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN
Use (Firm's name ►				Firm's EIN ▶	
	y	Firm's address ▶				Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Invesco Emerging Markets Debt Value ETF

ATTACHMENT

EIN: 82-5290018

			Per Share						
	Ticker	Payable	Distribution	Income	Short-Term	Total Ordinary	Capital	Return of	Cash Liquidation
CUSIP	<u>Symbol</u>	<u>Date</u>	Per Share	<u>Dividends</u>	Capital Gains	<u>Dividends</u>	<u>Gains</u>	<u>Capital</u>	<u>Distribution</u>
46139W205	IEMV	01/31/20	0.08599000	0.07591000	0.00000000	0.07591000	0.00000000	0.01008000	0.00000000
46139W205	IEMV	02/26/20	1.83837000	0.02622000	0.47780000	0.50402000	1.33087000	0.00348000	0.00000000
46139W205	IEMV	02/26/20	25.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	25.00000000
		Total	26.92436000	0.10213000	0.47780000	0.57993000	1.33087000	0.01356000	25.00000000