

**Notification of Foreign Tax Redeterminations Pursuant to Section 1.905-4
As of December 31, 2023**

The taxpayer ("the Fund") (**Invesco V.I. EQV International Equity Fund**) is submitting this notification of foreign tax redeterminations pursuant to the requirements of Treas. Reg. section 1.905-4. The Court of Justice of the European Union held that member states of the European Union could not impose withholding taxes on certain foreign investors if substantially similar domestic investors were not subject to tax. Thus, the Fund sought refunds of foreign taxes paid to these countries. The Fund received refunds of foreign tax, resulting in the following redetermination of foreign taxes paid. The Fund elected under the IRC Section 853 to pass through foreign taxes paid to their shareholders for the related reclaim years. The Fund previously reported foreign tax credit pass through per share in the Fund's financial statements.

Section 1.905-4 requires the Fund to notify investors and the IRS of any foreign tax redeterminations. Specifically, section 1.905-4(b)(1)(v), (b)(3), and (c) provides alternate notification procedures in lieu of amended tax returns (and Form 1118), for situations like this, where the foreign tax redetermination does not change the amount of U.S. tax due from the taxpayer (the Fund). The alternate notification procedures require the taxpayer to attach a statement to the taxpayer's return for the year in which the tax is refunded, containing information sufficient to disclose and identify the foreign tax redetermination. The following information is provided on the attached spreadsheets:

- The fund name (including previous names), address, taxpayer identification number, reclaim year, date of the fund's annual distribution, date of refund received/accrued from France,
- Foreign tax credit pass through amount per share for the respective reclaim year,
- EU refund received per share in US dollars,
- The amount of refund tax, currency gain/loss and refund interest per share amount in US dollars,
- Average exchange rate in effect on the withholding dates and the spot rate to translate foreign withholding taxes.

This notice to the shareholders will be posted to the Fund's website. See the subsequent page for the prior foreign taxes paid redetermination notice. Please consult your tax advisor if you have any questions.

**Attachment to Notification of Foreign Tax Redeterminations
 FYE 12/31/2023**

Fund Name	EIN #	Refund Year	Date of Fund's Annual Distribution	FTC Pass Through (as originally provided) per share (US\$)	Date of EU Refund Received/Accrued	Refund Received per share (US\$)	FX Gain/ (Loss) per share (US\$)	Refund Interest per share (US\$)	Average Exchange Rate (withholding date)	Exchange Rate (refund date)
Invesco V.I. EQV International Equity Fund	76-0396500	2020	10/22/2020	\$0.0613	11/28/2023	\$0.0046	(\$0.0002)	\$0.0000	0.8774	0.9147
FKA: Invesco V.I. International Growth Fund (2020-2021)		2021	10/28/2021	\$0.0658	11/28/2023	\$0.0052	(\$0.0004)	\$0.0000	0.8455	0.9147

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