

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](#)

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

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.](#)

Sign Here 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.

Signature ▶ [/m/ Mike McMaster](#) Date ▶ _____

Print your name ▶ [Mike McMaster](#) Title ▶ [Vice President & Chief Tax Officer](#)

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 New York Tax Free Income
 EIN: 36-3948299

ATTACHMENT

Merger Date: May 15, 2020

RETIRING FUND INFO					ACQUIRING FUND INFO					
Cusip	Ticker	FROM FUND NAME	CLASS	NAV	Cusip	Ticker	TO FUND NAME	CLASS	NAV	MERGER RATIO
001419514	VNYAX	Invesco New York Tax Free Income Fund	A	14.85	00141W786	RMUNX	Invesco Oppenheimer Rochester New York Municipals Fund	A	15.95	0.93103448
001419480	VNYCX	Invesco New York Tax Free Income Fund	C	14.83	00141W778	RMUCX	Invesco Oppenheimer Rochester New York Municipals Fund	C	15.91	0.93211816
001419332	VNYSX	Invesco New York Tax Free Income Fund	R6	14.83	00141W752	IORUX	Invesco Oppenheimer Rochester New York Municipals Fund	R6	15.96	0.92919799
001419472	VNYXX	Invesco New York Tax Free Income Fund	Y	14.84	00141W760	RMUYX	Invesco Oppenheimer Rochester New York Municipals Fund	Y	15.96	0.92982456

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.