## (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 S&P High Income Infrastructure ETF 47-2445937 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: 47-2445937

Part		Organizational Action (continued)			,
<b>17</b> Li	ist the	applicable Internal Revenue Code section(	(s) and subsection(s) upon which the tax	treatment is based	<b>.</b>
I.R.C. S	ection	n 334(a), General Rule - if property is rec	eived in a distribution in complete liqu	idation, and if gai	n or loss is recognized on receipt
		erty, then the basis of the property in the			
at the t	ime of	the distribution.			
		n 346(a) Complete Liquidation - For purp	•		•
a corpc	oration	n if the distribution is one of a series of o	distributions in redemption of all of the	stock of the corp	poration pursuant to a pian.
<b>18</b> C	an any	resulting loss be recognized? ► A recognized?	gnized loss can occur on the shares re	deemed in the liqu	uidation. Some recognized
losses	may n	not be part of taxable transactions. Pleas	se consult yout tax advisor to determin	ne the tax consequ	uences of the shares
redeem	ned in	your account.			
		any other information necessary to implen		ble tax year ►	
This or	ganiza	ational action is reportable with respect	to calendar year 2020.		
		er penalties of perjury, I declare that I have exament, it is true, correct, and complete. Declaration of			
Sign	Donoi	, it is true, correct, and complete. Bedardton of	proparer (exiter trial entest) to based on all line	mation of which pro	paror nac any knowleage.
Here	Ciana	ature ► /s/ Kelli K. Gallegos		Data N	
	Signa	iture		Date ►	
	Print	your name► A signed copy is maintained	by the issuer	Title ► Treasure	er
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	arer				self-employed
Use (		Firm's name ►			Firm's EIN ▶
<u> </u>		Firm's address ▶	December 15th T		Phone no.
Send Fo	orm 89	337 (including accompanying statements) to	o: Department of the Treasury, Internal R	evenue Service, O	gaen, U1 84201-0054

EIN: 47-2445937

			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>
46138E255	GHII	02/26/20	0.05058000	0.05058000	0.00000000	0.05058000	0.00000000	0.00000000	0.00000000
46138E255	GHII	02/26/20	28.87000000	0.05234000	0.00000000	0.05234000	0.00000000	0.00000000	28.81766000
		Total	28.92058000	0.10292000	0.00000000	0.10292000	0.00000000	0.00000000	28.81766000