



Invesco Aim 2008 Tax Guide

The Invesco Aim guide
to completing your
tax return



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Visit Invesco Aim's Web site: invescoaim.com

PLEASE NOTE: The Invesco Aim Client Services hours stated in this guide - 7:00 a.m. to 6:00 p.m. - are effective January 2, 2009.

Mutual funds, annuities and other investment products:

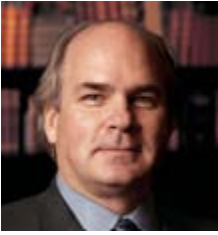
- are not insured by the FDIC or any other government agency;
- are not deposits or other obligations of, or guaranteed by, any bank or any affiliate; and
- are subject to investment risks, including possible loss of principal amount invested.

None of the information in this guide should be considered tax or legal advice. You should consult your legal or tax advisor for information concerning your individual situation.

The forms and statements shown in this brochure are for illustrative purposes only. Prices and per share values may not be the actual prices and values for the dates and accounts shown. CUSIP and federal tax identification numbers are not the actual numbers assigned to the AIM funds. All form layouts may be subject to change based on IRS updates.

Definitions for all terms set in **boldface** can be located in the Glossary of Tax and Investment Terms found on pages 34-38.

Welcome to the 2008 Invesco Aim Tax Guide



We are pleased to provide the Invesco Aim 2008 Tax Guide in an effort to help simplify the often complicated process of filing your tax return.

During 2009, you will receive forms, statements and informational reports pertaining to your Invesco Aim investments in 2008. This guide explains the purpose of those documents and how to record information from them on your tax return.

Also included are answers to frequently asked questions and a glossary of common tax and investment terms. If you have questions about any of the forms you've received from Invesco Aim, please call one of our Client Services representatives toll-free at (800) 959-4246, Monday through Friday, 7:00 a.m. to 6:00 p.m. Central time.

As always, we welcome your comments about this guide, and we appreciate your business.

Sincerely,

A handwritten signature in black ink, appearing to be 'PTaylor', written in a cursive style.

Philip Taylor
Senior Managing Director, Invesco Ltd.
CEO, Invesco Aim

Did You Know ...

1. Direct Deposit Refund

Your IRS refund can be sent directly to your AIM account.

You can have your IRS refund invested in your account by using the direct deposit section of IRS Form 1040, 1040A or 1040EZ. This is a fast, easy way to invest your refund dollars.

Here's how.

All you need to do is fill in the refund section (see table below) of your 1040, 1040A or 1040EZ with the following information:

- Line b: Routing number = 021000021
- Line c: Place an "x" in the box for "Checking"
- Line d: In the first three boxes, enter "AIM." In the next four boxes, enter your fund number. In the last 10 boxes, enter your account number.

Please note: All 17 boxes must be filled. Include leading zeroes in the fund and account number fields, if needed.

In addition, based on new IRS guidelines, you can direct deposit funds into as many as three accounts. Please review Form 8888 on the IRS website at www.irs.gov for more details.

Where to Find the Refund Section*

Form 1040	Lines 74b, c and d
Form 1040A	Lines 44b, c and d
Form 1040EZ	Lines 11b, c and d

*Line numbers are subject to change without notice from the IRS.

2. TurboTax® OnlineSM and Desktop Download Products



Tax season is rapidly approaching, and it's time to get

a head start on your taxes. As a valued shareholder, you can easily access TurboTax Online and Desktop tax preparation products through invescoaim.com.

You can prepare your federal and state tax return and receive a 15% discount¹ off the regular price, compliments of Invesco Aim. Finish your taxes faster and more accurately when you import 1099 tax information for accounts with Invesco Aim and other participating financial institutions directly into your TurboTax tax return. It's easy, fast, and your data is protected by password-protected access and industry standard SSL encryption. Look for the TurboTax program on invescoaim.com in the coming weeks.

- 1 To take advantage of this offer, you must access the TurboTax Products through invescoaim.com each time you access your TurboTax tax return. If you access this service through another site or TurboTax.com, you will not receive the discount.

TurboTax and TurboTax Online, among others, are registered trademarks and/or service marks of Intuit Inc. in the United States and other countries. Other parties' trademarks or service marks are the property of the respective owners.

3. Contribution limits for IRAs

The **annual contribution** limit for both traditional and Roth IRAs for shareholders is listed below:

Year	Contribution Limit	Including Age 50 Catch Up
2008	\$5,000	\$6,000
2009	\$5,000*	\$6,000*

*Subject to cost of living adjustments by the IRS. Please consult your tax advisor for detailed information.

4. Backup Withholding Rate

The current **backup withholding** rate is 28%. This applies to distributions made from your AIM account through Dec. 31, 2010. Refer to the glossary on page 34 for more information.

5. 1099-R

New Distribution Code H, Direct rollover of a designated Roth account distribution to a Roth IRA, was added. Distribution Codes B and D are a valid combination for 2008.

6. TIN Masking

To protect client information, the last four digits of your social security number or TIN have been masked and will read in a format such as 123-45-XXXX.

7. eDelivery

You can gain online access to your tax forms, quarterly statements and other documents by signing up for eDelivery. You can avoid mailing delays, reduce the amount of paper you receive and view your documents online any time. Invesco Aim will send an e-mail notification once your documents are available. For security purposes, you will need to log into your account to view your tax forms and statements. To sign up, log into your Invesco Aim account and select "Register for eDelivery" from the "I would like to..." box.

Scheduled Tax Mailings from Invesco Aim

Type of Communication	Description
IRS Form 1099-DIV (See page 16)	Reports capital gains, dividend distributions and federal income tax withheld during 2008 from nonfiduciary accounts in all funds.
IRS Form 1099-INT (See page 18)	Reports tax-exempt income earned from tax-exempt funds during 2008 and the amount of income subject to the Alternative Minimum Tax (AMT) .
IRS Form 5498-ESA (See page 19)	Reports contributions and rollovers including direct trustee transfers made to Coverdell ESAs .
IRS Form 1099-B & Cost Basis Statement (See page 20)	Reports redemptions and exchanges during 2008 from nonfiduciary accounts of price-fluctuating funds. Also summarizes cost basis for all redemption and exchange transactions in your account the previous year, according to the average cost basis single-category method.
IRS Form 1042-S (See page 22)	Reports distributions and taxes withheld during 2008 for accounts owned by nonresident aliens.
IRS Form 5498 (See page 24)	Reports IRA contributions, rollovers and year-end fair market value .
IRS Form 1099-R (See page 26)	Reports distributions made during 2008 from fiduciary accounts (unless done as a transfer of assets).
IRS Form 1099-Q (See page 28)	Reports all distributions, including qualified and nonqualified distributions, rollovers and trustee-to-trustee transfers during 2008 from qualified college tuition programs and Coverdell Education Savings Accounts .

Mailed to Shareholders	Reported to IRS	Used in Tax Return Preparation
Late January*	Yes	Shows dividends , capital gains and any return of capital distributed by the fund that must be reported on tax returns.
Late January	Yes	Shows total tax-exempt income that must be recorded on IRS Form 1040 and the amount of income subject to the Alternative Minimum Tax (AMT) that may be used to prepare Form 6251.
Late January & Late April	Yes	Retain to track any contributions or rollovers to your Coverdell ESA account.
Late January	Proceeds-Yes Cost Basis-No	Shows proceeds of sales that are needed for calculating capital gain or loss from sales of shares. Shows cost basis information according to the average cost basis single-category method, which may be used to calculate capital gains and losses. Proceeds are reported to the IRS, cost basis is not.
Mid March	Yes	Shows nonresident alien's U.S. source of income subject to withholding.
Late January & Late May	Yes	Retain to track deductible vs. nondeductible IRA contributions. Also indicates if required minimum distribution will be required in the following calendar year.
Late January	Yes	Shows retirement account distributions that must be reported on tax returns. If this form shows federal income tax withheld, attach Copy B to your tax return and retain Copy C for your records.
Late January	Yes	Shows distributions and earnings from qualified college tuition programs and Coverdell ESAs that must be reported to the IRS.

* Due to the nature of REIT investments, the IRS Form 1099-DIV on AIM Real Estate Fund, AIM Select Real Estate Fund and AIM Global Real Estate Fund will typically be sent in February.

Your Questions Answered

About Form 1099-DIV

For additional information on your Form 1099-DIV, please see page 16.

Q: Why did I receive a 1099-DIV on my account?

A: With certain exceptions defined by the Internal Revenue Code, every shareholder who has received \$10 or more in taxable dividends or distributions from an Invesco Aim account during 2008 receives a Form 1099-DIV, even if the distribution was reinvested in the account.

You will *not* receive a 1099-DIV if:

- Your account is a tax-deferred account such as an Individual Retirement Account.
- The distributions on your account are less than \$10 per fund.
- All distributions on your account are tax-exempt.

Q: Why did I receive 1099-DIV information from my tax-exempt fund(s)?

A: Exempt interest dividends paid by your tax-exempt fund(s) are free from federal income tax and are not reported on Form 1099-DIV. AIM funds are allowed, per the prospectus, to have up to 20% of holdings in taxable securities. Therefore, if your tax-exempt fund had taxable dividends and/or capital gain distributions, you will receive a 1099-DIV that reflects those amounts. The tax-exempt portion of those dividends and/or capital gain distributions will be sent to you on a 1099-INT.

Q: What is a foreign tax credit, and how do I handle the foreign tax paid shown on my 1099-DIV when I complete my income tax return?

A: The **foreign tax credit** is intended to relieve U.S. taxpayers of double taxation when their foreign-source income is taxed by both the United States and the foreign country from which the income is derived. Funds have to meet certain criteria to pass the foreign tax credit through to shareholders. Funds have the discretion not to pass through the foreign tax credit.

You can elect to take the amount of any qualified foreign taxes paid or accrued during the year either as a foreign tax credit or as an itemized deduction. To elect the foreign tax credit, you may report it directly on your Form 1040 if you are exempt from the foreign tax credit limitation rules. If not, you must file Form 1116 to claim the credit. To elect the deduction, you must itemize deductions on Schedule A, Form 1040.

If you pay foreign taxes totaling less than \$300 (\$600 if married filing jointly) and if your foreign taxes are all reported on 1099 forms, you are exempt from the foreign tax credit limitation rules and can claim your foreign tax credit on Form 1040. To claim the credit, you must have held your fund shares for at least 16 days.

Q: Will I be required to complete a Schedule D for my tax return?

A: If you had a capital gain or loss, including any capital gain distributions from a mutual fund, you must complete and attach Schedule D. However, you do not have to file Schedule D if both of the following apply:

1. The only amounts you have to report on Schedule D are capital gain distributions from box 2a.
2. If you are filing Form 4952 (relating to investment interest expense deduction), the amount on line 4e of that form is not more than zero.

If both apply, enter your capital gain distributions on line 13 of Form 1040 and check the box on that line. If only your capital gain distributions are reported on Form 1099-DIV, then Form 1040A can be used. Enter your capital gain distributions on line 10 of Form 1040A.

If you do not have to file Schedule D, be sure to use the Qualified Dividends and Capital Gain Tax worksheet to figure your tax.

Q: Why don't the distribution amounts on my statements match the amounts on my 1099-DIV?

A: Your fund may have had a **reclassification** of its dividends or capital gains after the distributions were already paid to your account. If so, your year-end statement will reflect information prior to the reclassification while your 1099-DIV reflects post-reclassification information. You should use the information on your 1099-DIV in preparing your tax return.

Q: Why are there nontaxable distributions listed on my taxable accounts on my 1099-DIV?

A: The nontaxable distributions box shows those distributions which have had a **return of capital**.

Q: Why did I receive a 1099-DIV for my Uniform Gift or Uniform Transfer to Minors Act account?

A: Federal regulations require reporting of all dividends and capital gain distributions. Minors who have earnings in excess of \$850 are required to file a federal income tax return. You may want to ask a tax advisor how you should report according to your situation.

About Form 1099-INT

For additional information on your Form 1099-INT, please see page 18.

Q: Why am I receiving a 1099-INT?

A: The Form 1099-INT reflects tax-exempt dividends received during the year.

Q: What is an alternative minimum tax?

A: The alternative minimum tax (AMT) is a special minimum tax that is imposed if you took too many special deductions, such as interest, medical expenses, taxes, miscellaneous deductions and passive activity losses, or if you earn certain types of income. These "excess" deductions are added back into your income and the result is taxed at a flat rate of either 26% or 28%. You would pay the higher of either your regular tax or this alternative minimum tax.

Your Questions Answered (continued)

About Form 1099-INT (continued)

Q: I'm not sure I understand the AMT on my tax-exempt fund and how it affects me.

A: AMT income is calculated using the taxpayer's taxable income, with certain adjustments, and increased by the amount of any tax preference items. Tax-exempt interest on certain private activity bonds (AMT bonds) is one of these tax preference items. Invesco Aim provides information on the amount of income derived from AMT bonds earned each year to shareholders in tax-exempt funds. Consult your tax advisor to determine if AMT applies to your tax situation.

Q: How do I determine if I am subject to the AMT?

A: First, calculate your tax under the regular tax system. Next, calculate your tax under the AMT system and compare the results of the two calculations. If the AMT is greater than the regular tax, you must pay the difference, as an AMT liability, in addition to your regular tax. To determine whether the AMT applies to your situation, complete IRS Form 6251, Alternative Minimum Tax-Individuals.

Q: What are the tax-exempt funds?

A: AIM tax-exempt funds include: Municipal Bond, Tax-Exempt Cash, Tax-Free Intermediate, High Income Municipal, and Premier Tax-Exempt Fund Portfolio Investor Class.

Q: How are dividends taxed at the state level?

A: Most states do not tax mutual fund dividends derived from their own municipal obligations, but do tax dividends derived from interest paid on the obligations of other states. Some states have special rules. Consult your tax advisor or state revenue department regarding your state's requirements.

About Form 5498-ESA (Coverdell ESA)

For additional information on your Form 5498-ESA, please see page 19.

Q: What will I need to do if my child's Social Security number is incorrect on the 5498-ESA tax form?

A: Submit a new, completed W-9 form to Invesco Aim and a corrected form 5498-ESA will be generated and mailed to you.

Q: Can I make prior-year contributions to a Coverdell ESA?

A: IRS regulations allow prior-year contributions. Contributions for 2008 must be made by April 15, 2009.

About Form 1099-B & Cost Basis Statement

For additional information on your Form 1099-B & Cost Basis Statement, please see page 20.

Q: Why did I receive a 1099-B on my account?

A: All redemptions or exchanges made in non-retirement mutual fund accounts (except money market accounts) must be reported on a 1099-B.

Your Questions Answered (continued)

About Form 1099-B & Cost Basis Statement (continued)

Knowing that Invesco Aim redeems shares on a first-in, first-out basis, we know that these shares were redeemed from the oldest purchase (lot) on 01/02/07. Since the redemption was placed on 08/25/08, we can conclude that the shareholder has incurred a long-term capital gain of \$250 that will be taxed at a maximum rate of 15%.

Note: Although it may seem that the shareholder is taxed on reinvested dividends and capital gains for the year in which they were distributed as well as at the time the shares are redeemed, he/she is **NOT** double taxed on the assets. Because the IRS considers the reinvested dividends and capital gains income, the shareholder is taxed on them for the year in which they were distributed. In addition, at the time the shares are redeemed, the shareholder may be taxed on the gain resulting from the sell. The reinvested dividends and capital gains increase the shareholder's tax basis on the shares sold, thereby avoiding double taxation.

Q: What other methods of calculating cost basis are there?

A: There are three other ways to calculate cost basis, each of which requires careful recordkeeping on your part.

1. FIFO (first in, first out). In this method, shares are sold in the order in which they were purchased – the oldest shares are sold first, and so on.

2. Specific Identification. In this method, you specify which shares are to be sold first; this method can result in the lowest capital gain and the highest capital loss. You must give specific instructions to the transfer agent of your account that identify the lots you are selling and receive confirmation from the transfer agent.

3. Double Category. In this method, shares in a fund are divided into two categories – short- and long-term holdings. The cost basis of each of your shares in a category is the average cost in that category. You can elect to have shares sold from either category, but you must receive confirmation of your specification from the transfer agent of your account. If you do not properly designate the category from which the shares are sold and provide confirmation, the shares are deemed to come first from the long-term category.

Please consult your tax advisor to determine which cost basis calculation method is most advantageous for your tax situation. Generally, once you select a cost basis calculation method for an investment, you must continue to use that method. To change the method used, please consult your tax advisor. For more information on calculating cost basis, see IRS Publication 564, Mutual Fund Distributions.

Q: I sold shares that I inherited from my parents. Will accurate cost basis information be shown on this form?

A: Gain (loss) information for redemptions of shares acquired by gift or inheritance may not be accurate since limited information about the cost of these shares was available to us. You should consult your tax advisor before using this form to report a gain (loss) resulting from shares acquired by gift or inheritance.

Q: Will a contingent deferred sales charge (CDSC) affect my cost basis?

A: If you use the redemption proceeds given on Form 1099-B, your CDSC has already reduced your redemption proceeds. Therefore, there is no need to adjust your cost basis.

Q: Do I show the same cost basis information on my state or local return as on my federal return?

A: State and local calculations of capital gains (losses) are usually the same as the federal calculations. However, your state or locality may have special rules that result in a different amount or treatment of gains (losses). To determine whether an adjustment is necessary, please read your state and local income tax form instructions or consult your tax advisor.

Q: What is a wash sale loss?

A: If you sell shares at a loss, and purchase any shares of the same fund within 30 days before, after or on the day of that sale, this is known as a wash sale. Tax regulations defer deduction of a loss on the sale to prevent investors from realizing losses solely to offset capital gains. The loss is added to the basis of the replacement shares purchased. The amount of the disallowed loss has been deducted from the amount shown in the Net Capital Gain (Loss) column for each transaction qualifying as a wash sale. Reinvested dividend and capital gain distributions are considered purchases by the IRS, and are therefore capable of creating a wash sale.

Q: How does a return of capital affect my cost basis?

A: It reduces the cost basis. For example, if your cost basis for shares of a fund is \$10 per share and you have received a return of capital of \$0.50 per share, your cost basis is reduced to \$9.50 per share.

Q: What is Sales Load Basis Deferral?

A: Normally, the amount of sales load paid when purchasing shares of a fund is added to the basis amount of the shares purchased. However, if you redeem the shares within 90 days after the date of purchase and acquire additional shares in the same fund or exchange into another fund, this may not be the case. The sales load may need to be deferred and added to the cost basis of the subsequently acquired shares. This cost basis statement does not make the adjustment for you. Please consult your tax advisor regarding the effect this transaction may have on the average cost for this and subsequent transactions.

Your Questions Answered (continued)

About Form 1099-B & Cost Basis Statement (continued)

Q: Does a stock dividend affect my cost basis?

A: No. The cost basis of your account will be adjusted by the amount of the stock dividend. However, due to the reduction of the NAV at the time of the stock dividend, there is no impact on your gain/loss calculation. The example below shows cost basis information on a redemption without a stock dividend and on the same redemption with a stock dividend.

Without Stock Dividend	With Stock Dividend 2-for-1 Split
100 shares @ \$10/share with an Average Cost of \$5	200 shares (100 x 2) @ \$5/share (\$10/2) with an Average Cost of \$2.50 (\$5/2)
Redeem 100 shares @ \$10/share = \$1,000	Redeem 200 shares @ \$5/share = \$1,000
Gain of \$500 (100 shares x \$5)	Gain of \$500 (200 shares x \$2.50)

Q: Does a fund merger affect my cost basis?

A: A fund merger does not lower or raise your cost basis. After the merger is completed, the accounts are adjusted to reflect the new pricing without affecting your cost basis.

Q: On my 1099-B, why do some redemptions have one line and some redemptions have three lines?

A: If cost basis is not available on your account, the redemption will consist of one line. If cost basis is available on your account, but there is no short- or long-term gain (loss),

there will be two lines in the Net Capital Gain (Loss) box. If the redemption had a short- and/or long-term gain (loss) there will be three lines in the Total Proceeds Less Commission box, Number of Shares box and Net Capital Gain (Loss) box. The first line shows the amount that is applicable to your short-term cost basis information. The second line shows the amount that is applicable to your long-term cost basis information. The third line shows the total redemption amount.

Q: Why does my 1099-B not include cost basis information?

A: There can be many factors that prevent Invesco Aim from providing cost basis information. Cost basis is available only on certain accounts originally opened with Invesco Aim during or after 1993. Cost basis might also be unavailable if an account has not continuously been held at Invesco Aim since its inception.

About Form 1042-S For additional information on your Form 1042-S, please see page 22.

Q: Why did I receive a Form 1042-S?

A: This form is a record of all distributions and federal taxes withheld from the account of a nonresident alien, a representative of a foreign corporation or fiduciary. If any tax was withheld from your distributions because of your nonresident alien status, it will be reported on this form.

Q: Why did I receive both a Form 1099-DIV and a Form 1042-S?

A: Your Form W-8 verifies your nonresident alien status and verifies that you are exempt from certain

backup withholding rules. If your Form W-8 is not on file with Invesco Aim or has expired, your account may be subject to backup withholding at a rate of 28%. You will receive a Form 1042-S plus a Form 1099-DIV that reports the backup withholding and possibly a Form 1099-B if you had any redemptions or exchanges in your account during 2008.

Q: How do I reclaim nonresident alien withholding?

A: You can file Form 1040-NR if too much non-residential alien tax was withheld. This is the tax return filed with the IRS by nonresident aliens. You must have an individual taxpayer identification number. You may obtain one by filing Form W-7.

About Form 5498 For additional information on your Form 5498, please see page 24.

Q: When will I receive my Form 5498, and what do I need to do with the information?

A: Form 5498 reports all contributions made to your IRAs for tax year 2008. You may receive two copies of your Form 5498, the first in late January. If additional contributions are made impacting the year's reporting then a subsequent original form will be mailed in May. This information is reported to the IRS, but you do not need to file it with your tax return; it is for your records.

Q: I have a retirement account, but I did not receive a Form 5498. Why not?

A: If there were no contributions or rollover contributions to your IRA, you will not receive a Form 5498. The **fair market value** of your account appears on your year-end account statement.

Q: What information is reported on a Form 5498?

A: IRA, SEP and SIMPLE contributions, **recharacterization, rollover** or **conversion** amounts made during 2008 are reported on Form 5498. The form also reports the fair market value of your account as of Dec. 31, 2008, and if the account must take a required minimum distribution during 2009.

Q: During 2008, I transferred assets from an IRA account with another firm to Invesco Aim. That transaction is not shown on my 5498. Why not?

A: A direct transfer of assets (in which assets are moved directly from one custodian to another between like plans, where the shareholder has never taken custody of those assets) is a non-reportable event. However, if you completed a **rollover** in which you took custody of retirement assets and then deposited them into your account yourself, that transaction would be reported on your Form 5498.

Q: Why is there an April 15, 2009, cutoff date for IRA contributions?

A: The April 15 deadline to make an IRA contribution for the previous year is regulated by the IRS and is designed to give people extra time to contribute to their IRAs. 2008 contributions for IRAs will be accepted through April 15, 2009, provided the contribution is postmarked on or before that date and it is clearly marked as a 2008 IRA contribution.

Your Questions Answered (continued)

About Form 5498 (continued)

Q: Why is there a difference between the fair market value on my Form 5498 and my current fair market value?

A: Form 5498 reports the value of your account as of Dec. 31, 2008. If you make further contributions to your retirement account between Jan. 1, 2009 and April 15, 2009, those contributions will be reflected on your 5498, but will not be included in the calculation of the fair market value.

Q: Can I make a prior-year contribution to my SEP IRA or SIMPLE IRA?

A: No. The IRS instructs Invesco Aim to report contributions on a calendar year basis. This includes contributions made for 2007 during 2008.

Q: How will recharacterizations or conversions and reconversions of traditional and Roth IRA contributions be reported?

A: Any distribution from an Individual Retirement Account, whether traditional or Roth, is reported on Form 1099-R; any contribution to an Individual Retirement Account, whether traditional or Roth, is reported on Form 5498. Therefore, if during 2008 you converted a traditional IRA into a Roth IRA, the distribution from your traditional IRA will be reported on the 1099-R, and the contribution to the Roth IRA will be reported on Form 5498. If you had a **recharacterization** (moving assets from a Roth IRA back into a traditional IRA), you will receive a Form 1099-R showing the distribution from the Roth IRA and a Form 5498 reporting the recharacterization contribution into the traditional IRA. The withdrawals

from and the contributions to the different types of accounts will be reported in different boxes on the forms.

About Form 1099-R For additional information on your Form 1099-R, please see page 26.

Q: Why did I receive a 1099-R for my account?

A: Federal regulations require that you report proceeds from redemptions (including removals of excess deferrals/contributions, conversions and recharacterizations) on your retirement accounts. You are required to send in this form with your federal income tax return if federal income tax was withheld from your gross distribution.

Q: Where do I report this information on my individual tax return?

A: You may need to obtain IRS Form 5329 if this was a **premature distribution**. Consult your tax advisor if you need assistance deciding if this applies to your situation. See page 27, item D for an explanation for box 1 (Gross Distribution).

Q: Why was money withheld from my retirement account redemption?

A: Federal law requires 10% withholding on distributions from retirement accounts, unless instructed otherwise by the shareholder. This serves as a prepayment of your income tax and is not to be confused with any IRS penalties for premature withdrawals. Additionally, if this was a distribution from a **qualified plan**, federal law requires 20% withholding on most distributions that are not **direct rollovers** to another **custodian**; this 20% withholding should not be confused with any IRS penalties.

Q: Why did I receive a 1099-R on my conversion from my IRA to my Roth IRA?

A: Your conversion from your traditional IRA to your Roth IRA, in effect, was a distribution from your traditional IRA. That distribution is reported on the 1099-R as taxable income for 2008.

Q: In 2008, I recharacterized my Roth IRA. How is that reported on my taxes?

A: The recharacterization of your Roth IRA must be reported in the calendar year in which it occurs. The recharacterization must be reported on Form 8606. If you would like further details on the recharacterization you received, please consult your tax advisor.

Q: Why did I receive three copies of my 1099-R?

A: You received three copies of your 1099-R so that you may provide those copies to different agencies. The first copy is filed with your federal taxes. The second copy is for your own records, while the third copy should be used if you are required to file taxes with your particular state.

About Form 1099-Q For additional information on your Form 1099-Q, please see page 28.

Q: Why did I receive a 1099-Q for my account?

A: All distributions, including qualified and nonqualified, rollovers and trustee-to-trustee transfers, from 529 College Savings Plans and Coverdell ESAs must be reported on a 1099-Q.

Q: Where will my redemption proceeds be sent for qualified and nonqualified withdrawals?

A: The redemption proceeds for both qualified and nonqualified withdrawals will be sent to the account owner or the beneficiary.

Q: Where will the Form 1099-Q be sent?

A: The 1099-Q will be sent to the account owner if the distribution is made payable to the account owner or a new Section 529 Qualified Tuition Program, or a third party other than the beneficiary's institution of higher education.

The 1099-Q will be sent to the beneficiary if the distribution is made payable to the beneficiary or the beneficiary's institution of higher education.

The 1099-Q will be sent to the account owner for distributions from a Coverdell ESA.

Q: Can I have taxes withheld from my AIM College Savings Plan or Coverdell ESA?

A: No. Taxes cannot be withheld from either account type.

Form 1099-DIV Dividends and Distributions (Mailed in late January)

Form 1099-DIV is a record of all taxable dividends and **capital gain** distributions – including those that are reinvested – paid by your fund investments during 2008.

All dividends and capital gains for 2008 must be reported on your federal income tax return, regardless of whether such amounts were received in cash or reinvested to purchase additional fund shares.

Please note that taxable dividends and capital gains that total less than \$10 per fund are not reported. The form includes any federal income tax that has been withheld according to IRS backup withholding requirements.



Invesco Aim
P.O. BOX 4257
Houston, TX 77210-4257
www.invescoaim.com
1-800-959-4246

2008 FORM 1099-DIV

Dividends and Distributions
Copy B for Recipient
(OMB NO. 1545-0110)

RECIPIENT'S NAME AND ADDRESS:

A JOHN Q. PUBLIC
100 MAIN STREET
HOUSTON TX 77001

B

Recipient's Identification Number

123-45-XXXX

CORRECTED (IF CHECKED)

Payer's Name Payer's Federal ID Number Fund & Account Number	1a. Total Ordinary Dividends	1b. Qualified Dividends	2a. Total Capital Gain Distribution	2b. Unrecp. Sec.1250 Gains	3. Nontaxable Distributions	4. Federal Income Tax Withheld	6. Foreign Tax Paid
C AIM Constellation Fund-A 99-9999999 9999-9999999999	D \$999,999,999.99	E \$999,999,999.99	F \$999,999.99	G \$999,999.99	H \$999,999.99	I \$999,999.99	J \$999,999.99

- A Your Name and Address.**
- B Your Tax Identification Number (TIN),** usually your Social Security Number (SSN) or Employer Identification Number (EIN).
- C Your Fund Name, the Fund's Federal Tax ID Number, the Fund Number and Your Account Number.**
- D Ordinary dividends,** which include any net short-term capital gains from a mutual fund, are fully taxable. Include this amount on the "Ordinary dividends" line of Form 1040 or 1040A. Also, report it on Schedule B (Form 1040) or Schedule 1 (Form 1040A), as appropriate. The amount shown may be a distribution from an employee stock ownership plan (ESOP). Report it as a dividend on your income tax return, but treat it as a plan distribution, not as investment income or for any other purpose.
- E** Shows the portion of the amount in box D that may be eligible for a reduced capital gains rate. See Form 1040/1040A instructions for how to determine this amount.
- F** Total capital gain distributions (long term) from a regulated investment company or real estate investment trust (REIT). Report the amount in box F on Schedule D (Form 1040), Part II. See Form 1040 or 1040A instructions.
- G** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain worksheet in the Schedule D instructions (Form 1040).
- H** This part of the distribution is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your shares. But if you receive back all your cost (or other basis), you must report future nontaxable distributions as capital gains, even though this form shows them as nontaxable. For more information, see IRS Pub. 550, Investment Income and Expenses.
- I** Shows **backup withholding.** For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 28% rate. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. **Include this amount on your income tax return as tax withheld.**
- J** You may be able to claim this foreign tax as a deduction or a credit on Form 1040. See your Form 1040 instructions.

For more information about your 1099-DIV, please see the Q&A section on page 6-7.

Form 1099-INT (Mailed in late January)

Form 1099-INT lists the tax-exempt income you earned from your tax-exempt funds in 2008.

If the fund produced both taxable and nontaxable income, you will receive a Form 1099-DIV for the taxable income, as well as this statement for the nontaxable income.

You must include the "Total Tax-Exempt Income" shown on this statement on the "Tax-Exempt Interest" line 8(b) of the Income section of Form 1040. You may also need to report these tax-exempt earnings on your state income tax return.



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Houston, TX 77210-4257
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1-800-959-4246

RECIPIENT'S NAME AND ADDRESS:

A JOHN Q. PUBLIC
100 MAIN STREET
HOUSTON TX 77001

2008 FORM 1099-INT

Copy B for Recipient
(OMB NO. 1545-0112)

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

B Recipient's Identification Number
123-45-XXXX

CORRECTED (IF CHECKED)

Payer's Name Payer's Federal ID Number Fund & Account Number	8. Tax-exempt Interest Dividends	4. Federal Income Tax Withheld	9. Specified Private Activity Bond Interest
C AIM Municipal Bond Fund-A 123-45-XXXX 9999-9999999999	D	E	F

A **Your Name and Address.**

B **Your Tax Identification Number (TIN)**, usually your Social Security Number (SSN) or Employer Identification Number (EIN).

C **Your Fund Name, the Fund's Federal Tax ID Number, the Fund Number and Your Account Number.**

D **Federal Tax Exempt Dividends:** The total tax-exempt income you received in 2008.

E **Federal Income Tax Withheld.**

F **Specified Private Activity Bond Interest:** The amount of income subject to the alternative minimum tax (AMT).

Report this amount on Form 6251.

For more information about your Form 1099-INT, please see the Q&A section on pages 7-8.

Form 5498-ESA Coverdell ESA Information

(Mailed in late January and late April)

Form 5498-ESA reports contributions and rollover contributions made into your fund for 2008 and regular contributions made through April 15, 2009, for 2008.

If no contributions were made for 2008 to your Coverdell ESA, your annual statement will be the only record of your account's fair market value as of Dec. 31, 2008.



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BENEFICIARY'S NAME AND ADDRESS:

A JOHN Q. PUBLIC
100 MAIN STREET
HOUSTON TX 77001

2008 FORM 5498-ESA Coverdell ESA Contribution Information

Copy B for Beneficiary
(OMB NO. 1545-1815)

B Beneficiary's Identification Number
123-45-XXXX

CORRECTED (IF CHECKED)

Trustee's or Issuer's Name Trustee's or Issuer's Federal ID Number Fund & Account Number	1 Coverdell ESA Contributions	2 Rollover Contributions
C AIM Constellation Fund-A 123-45-XXXX 9999-9999999999	D \$999,999,999.99	E \$999,999,999.99

A Your Name and Address.

B Your Tax Identification Number (TIN), if any.

C Your Fund Name, the Fund's Federal Tax ID Number, the Fund Number and Your Account Number.

D Coverdell ESA Contributions: Contributions made in 2008 and through April 15, 2009.

E Rollover Contributions: Shows any rollover, including a direct rollover, you made in 2008.

For more information about your Form 5498-ESA, please see the Q&A section on page 8.

Form 1099-B & Cost Basis Statement

Redemptions or Exchanges of Mutual Fund Shares (Mailed in late January)

Form 1099-B is a record of the redemption proceeds from the sale or exchange of your fund shares (excluding money market funds) during 2008. The form also includes any federal income tax that has been withheld according to IRS **backup withholding** requirements.

When you exchange shares of one fund for those of another, it is considered a sale and subsequent purchase, and must be reflected as such on your tax return. The information provided on this form is used to calculate any gain or loss on a redemption of fund shares.

Your cost basis is a record of any gains or losses from the sale or exchange of your fund shares during 2008.

The cost basis on your Form 1099-B provides the information you need to determine gains or losses from redeemed or

exchanged shares under the average cost basis single-category method authorized by IRS regulations. This is not reported to the IRS; however, if you use the Cost Basis Statement for tax purposes, you are ultimately responsible for the accuracy and correctness of this information and your tax filing.

If you choose to use the average cost basis single-category method, you must continue to use this method for all your accounts that are under the same name in that particular mutual fund. You may, however, use other methods for other mutual funds.

In addition, if you acquired shares by gift or by inheritance please refer to IRS publication 564, "Mutual Fund Distributions", and consult with your tax advisor for specific instructions that apply to shares acquired by gift or by inheritance.



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Houston, TX 77210-4257
www.invescoaim.com
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RECIPIENT'S NAME AND ADDRESS:

A JOHN Q. PUBLIC
100 MAIN STREET
HOUSTON TX 77001

2008 FORM 1099-B & Cost Basis Statement

Proceeds from Broker and
Barter Exchange Transactions

Copy B for Recipient

(OMB NO. 1545-0719)

B Recipient's Identification Number
123-45-XXXX

CORRECTED (IF CHECKED)

COST BASIS INFORMATION Not reported to the IRS

Payer's Name Payer's Federal ID Number Fund & Account Number	1b. CUSIP Number	1a. Date of Sale or Exchange	4. Federal Income Tax Withheld	5. Number of Shares	Price Per Share	2. Gross Proceeds Less Commissions	Single Category Average Cost	Net Capital Gain (Loss) Short Term Long Term	
C	D	E	F	G	H	I	J	K	L
AIM Constellation Fund-A 123-45-XXXX 9999-9999999999	9999999999	99/99/9999	\$999,999.99	\$9,999,999.999 000 \$9,999,999.999	\$999.99	\$999,999,999.99 \$.00 \$999,999,999.99	\$9,999,999.99 \$.00 \$9,999,999.99	\$999,999,999-ST \$999,999,999-LT	W M

A Your Name and Address.

B Your Tax Identification Number (TIN), usually your Social Security Number (SSN) or Employer Identification Number (EIN).

C Your Fund Name, the Fund's Federal Tax ID Number, the Fund Number and Your Account Number.

D CUSIP Number: The CUSIP (Committee on Uniform Security Identification Procedure) number of your fund.

E Trade Date: The date(s) of each redemption or exchange.

F Federal Income Tax Withheld: Shows the amount of backup withholding from your redemptions and exchanges that was forwarded to the IRS under the **backup withholding** requirements.

G Number of Shares: This amount represents the number of shares sold or exchanged from your fund for which the proceeds are being reported.

H Price Per Share: This was the net asset value (NAV) per share of your fund at the time of the sale.

I Total Proceeds: If cost basis is available on your account, the bottom (3rd) line represents the proceeds from each redemption or exchange of your fund shares, net of any **contingent deferred sales charge (CDSC).**

J Average Cost: Your average cost per share at the time of redemption multiplied by the number of shares redeemed. Sales load fees, if any, imposed by the fund at purchase

are already included in the amount reported on this line.

If a "*" is in this box, we have not calculated your cost basis due to circumstances that may require additional adjustments to your cost basis/or net capital gain (loss) that we cannot determine.

K Net Capital Gain (Loss) – Short Term: The capital gain (loss) resulting from the sale or exchange of shares held for one year or less. Losses are indicated by parentheses.

K Net Capital Gain (Loss) – Long Term: The capital gain (loss) resulting from the sale or exchange of shares held for more than one year. Losses are indicated by parentheses.

L Sales Load Basis Deferral Adjustment (an "L" appears in this column): This adjustment to net capital gain (loss) can occur when shares of a fund are sold that were purchased with a sales charge that provides a reinstatement right. If the shares are sold within 90 days of their purchase and shares of the same fund or another fund are bought at a reduced sales charge (due to the reinstatement privilege), this results in an adjustment to the basis of the shares that have been sold and to the shares that have been purchased. The basis of the shares that were sold will not include the sales charge. The basis of the purchased shares will include the sales charge on the shares that were sold.

M Wash Sale Loss (a "W" appears in this column): A **wash sale** occurs if you sell your fund shares at a loss and, within 30 days before, after or on the day of that sale, you purchase additional shares in the same fund. Purchases include any dividend reinvestments.

For more information about your 1099-B and Cost Basis Statement, please see the Q&A section on pages 8-12.

Form 1042-S

Foreign Shareholders' U.S. Source Income (Mailed in mid-March)

Form 1042-S is your record of all distributions including **dividends, short-term capital gains** and/or **return of capital** and redemptions from accounts owned by nonresident aliens or representatives of foreign corporations. **Long-term capital gains** are not included on this form.

This form also reports the amount of federal tax withheld from distributions because of the nonresident alien status. The withholding rate, which is determined by the IRS, is based on the country of tax residence and Invesco Aim's receipt of a Certificate for Foreign Status (Form W-8).

The distribution is identified by one of three income codes. See the back of Form 1042-S for a list of the income codes and their descriptions.

FORM 1042-S • Foreign Person's U.S. Source Income Subject to Withholding •						2008					
12 WITHHOLDING AGENT'S name and address (including ZIP code) Invesco Aim P.O. BOX 4257 Houston, TX 77210-4257						1 Income code C	2 Gross income D	5 Tax rate % E	6 Exemption code F	7 U.S. fed tax withheld G	9 Total Withholding Credit H
13 RECIPIENT'S name, (first name, initial, and last name) Street Address, City or Town, Province or State, and Country (including postal code)						COPY B for Recipient					
A JOHN Q. PUBLIC 100 MAIN STREET HOUSTON TX 77001						OMB NO 1545-0096					
13B Recipient code B						<input type="checkbox"/> AMENDED					
11 Withholding agent's EIN I		14 Recipient's U.S. TIN, if any J				<input type="checkbox"/> SSN OR ITIN <input type="checkbox"/> EIN <input type="checkbox"/> DI-EIN					
15 Recipient's foreign tax identifying number, if any K				16 Country code L							
17 NQI-S/Flow-through entity's name M				18 Country code N							
19 NQI'S/Flow-through entity's address O						20 NQI's/Flow-through entity's TIN, if any P					
21 PAYER'S name and TIN (if different from withholding agent's) Q						22 Recipient account number (optional) R					
Department of the Treasury - Internal Revenue Service						1042-S FORM					

- A Your Name and Address.**
- B Recipient Code:** IRS account type code from the instructions on Form 1042-S.
- C Income Code:** These are the codes that identify the income you received.
- See the back of your Form 1042-S for a list of the codes and their definitions.
- D Gross Income Paid:** Gross distributions including taxable and non-taxable dividends, short-term capital gains and /or return of capital, and redemptions from a retirement account.
- E Tax Rate:** Nonresident alien tax withholding rate based on your country of tax residency.
- F Exemption Code:** This income is exempt from tax withholding per IRS regulations.
- G U.S. Federal Tax Withheld:** Amount of federal tax withheld from taxable dividends, return on capital and short-term capital gain distributions.
- H Total Withholding Credit:** The total amount of tax withheld.
- I Withholding agent's EIN or tax ID.**
- J Your U.S. Tax Identification Number (if any).**
- K Recipient's foreign tax identifying number, if any.**
- L Country Code:** Two-letter IRS code representing your country of residence.
- M Non-Qualified Intermediary's/(NQI's)/Flow-through entity's name.**
- N** If M is populated, N will be the country code for that entity.
- O NQI's/Flow-through entity's address.**
- P NQI's/Flow-through entity's TIN (if any).**
- Q Payer's Name:** Fund name and tax ID.
- R Your account number (optional).**

For more information about your Form 1042-S, please see the Q&A section on page 12-13.

Form 5498

IRA Information (Mailed in late January and late May)

Form 5498 reports gross contributions to your IRAs, including rollover contributions made during 2008 and regular contributions made through April 15, 2009, for 2008. It also reports the fair market value of your IRA account as of Dec. 31, 2008, and if the account is required to take a required minimum distribution during the coming year.

If no contributions were made for 2008 to your traditional or Roth IRA, Simplified Employee Pension (SEP), Salary Reduction SEP (SARSEP) or SIMPLE plans, your annual statement will be the only record of your account's fair market value as of Dec. 31, 2008.



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1-800-959-4246

2008 FORM
5498

IRA Contribution Information
Copy B for Participant
(OMB NO. 1545-0047)

PARTICIPANT'S NAME AND ADDRESS:

A JOHN Q. PUBLIC
100 MAIN STREET
HOUSTON TX 77001

B Participant's Identification Number
123-45-XXXX

CORRECTED (IF CHECKED)

Trustee or Issuer's Name Trustee or Issuer's Federal ID Number Fund & Account Number/Plan ID	1. IRA Contributions (other than amounts in Boxes 2, 3, 4, and 8-10)	2. Rollover Contributions	3. Roth Conversion Amount	4. Recharacterized Contributions	5. Fair Market Value of Account as of 12/31/08	7. Plan Type	8. SEP Contributions	9. SIMPLE Contributions	10. Roth IRA Contributions	11. If checked Required minimum distribution for 2009
C AIM Constellation Fund-A 99-9999999	D \$999,999.99	E \$999,999,999.99	F \$999,999,999.99	G \$999,999.99	H \$999,999,999.99	I IRA	J \$999,999,999.99	K \$999,999,999.99	L \$999,999.99	M <input type="checkbox"/>

- A Your Name and Address.**
- B Your Tax Identification Number (TIN):** Usually your Social Security Number (SSN) or Employer Identification Number (EIN).
- C Your Fund Name, the Fund's Federal Tax ID Number, the Fund Number and Your Account Number or Plan ID.**
- D Regular IRA Contributions:** Regular IRA contributions made between Jan. 1, 2008, and April 15, 2009, for 2008.
- E Rollover Contributions:** Distributions from a qualified retirement account that are reinvested into another or the same retirement account within 60 days.
- F Roth Conversion Amount:** Shows the amount converted from a traditional IRA, SEP or SIMPLE during 2008. Use IRS Form 8606 to figure the taxable amount.
- G Recharacterized Contributions:** Recharacterized IRA contributions made between Jan. 1, 2008, and Dec. 31, 2008.
- H Fair Market Value of Account:** The fair market value is determined by multiplying the number of shares in your account by the net asset value on Dec. 31, 2008.
- I Plan Type:** This section references the type of retirement plan you have.
- J SEP Contributions:** SEP contributions made between Jan. 1, 2008, and Dec. 31, 2008, on your behalf.
- K SIMPLE Contributions:** SIMPLE contributions made between Jan. 1, 2008, and Dec. 31, 2008, on your behalf.
- L Roth Contributions:** Roth contributions made between Jan. 1, 2008, and April 15, 2009, for 2008.
- Do not deduct Roth contributions on your income tax return.
- M Required Minimum Distribution:** If the box is checked, you must take a required minimum distribution (RMD) for 2009.

For more information about your Form 5498, please see the Q&A section on pages 13-14.

Form 1099-R

Retirement Plan Distributions (Mailed in late January)

Form 1099-R is a record of all **distributions**, including qualified distributions, **premature distributions** and **direct rollovers** taken from your retirement account.

You will not receive a Form 1099-R if you transferred the assets in an account directly from one trustee to another, or if you exchanged shares among funds held within the same retirement plan.



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2008 FORM 1099-R

Distributions from Pensions, Annuities, Retirement Profit Sharing Plans, IRAs, Insurance Contracts, etc.

Copy B for Recipient

(OMB NO. 1545-0119)

Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.

RECIPIENT'S NAME AND ADDRESS:

A JOHN Q. PUBLIC
100 MAIN STREET
HOUSTON TX 77001

B Recipient's Identification Number
123-45-XXXX

CORRECTED (IF CHECKED)

Payer's Name Payer's ID Number Fund & Account Number/Plan ID	1. Gross Distribution	2a. Taxable Amount	2b. Taxable Amount not Determined	Total Distribution	4. Federal Income Tax Withheld	5. Employee contributions/ Designated Roth contributions	7. Distribution Code(s)	IRA/ SEP/ SIMPLE	1st year of desig. Roth contrib.
C	D	E	F	G	H	I	J	K	L
AIM Constellation Fund-A 99-99999999 9999-9999999999	\$999,999,999.99	\$999,999,999.99			\$999,999.99		99999999	<input type="checkbox"/>	

A Your Name and Address.

B Your Tax Identification Number (TIN): Usually your Social Security Number (SSN) or Employer Identification Number (EIN).

C Your Fund Name, the Fund's Federal Tax ID Number, the Fund Number and Your Account Number or Plan ID.

D Gross Distribution: Shows the total amount you received this year plus any federal income tax withholding (if applicable). This amount may have been a rollover or received as periodic payments, as nonperiodic payments or as a total distribution.

E Taxable Amount: This part of the distribution is generally taxable. However, if there is no entry in this box, Invesco Aim may not have all the facts needed to calculate the taxable amount. In that case, the first section in box 2b (Column F) should be marked.

See the back of your Form 1099-R for more information.

F Taxable Amount Not Determined: If the taxable amount of the distribution could not be determined, Box 2a (Column E) typically will be blank and the first section in Box 2b (Column F) will be checked.

G Total Distribution: This box will be checked only if the distribution was a total distribution that closed out your account.

H Federal Income Tax Withheld: This is the amount of federal income tax withheld on your distribution.

I Employee Contributions/ Designated Roth Contributions: Shows after-tax contributions, if any, recovered tax-free this year; the portion that is your basis in a designated Roth 401(k) account.

J Distribution Code: These are the codes that identify the type of distribution you received.

See the back of your Form 1099-R for a list of the codes and their definitions.

K IRA/SEP/SIMPLE: If this box is checked, you received an IRA, SEP or SIMPLE distribution.

L First Year of Designated Roth Contributions: Shows the first year of the five-year holding period for the Roth 401(k) plan.

Form 1099-Q

Qualified Tuition Program and Coverdell ESA Distributions (Mailed in late January)

Form 1099-Q is a record of all distributions made from a qualified tuition program defined under Section 529 or a Coverdell Education Savings Account (ESA) defined under Section 530.

It also reports the fair market value of your Coverdell ESA account as of Dec. 31, 2008.



Invesco Aim
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 Houston, TX 77210-4257
 www.invescoaim.com
 1-800-959-4246

2008 FORM 1099-Q

Payments from Qualified Education Programs (Under Sections 529 & 530)

Copy B for Recipient
(OMB NO. 1545-1760)

RECIPIENT'S NAME AND ADDRESS:

A JOHN Q. PUBLIC
 100 MAIN STREET
 HOUSTON TX 77001

B Recipient's Identification Number
 123-45-XXXX

CORRECTED (IF CHECKED)

Payer's Name Payer's Federal ID Number Fund & Account Number	1. Gross Distribution	2. Earnings	3. Basis	4. Trustee-to- Trustee Transfer	5. Program Type	6. If this box is checked, the recipient is not the designated recipient	Fair Market Value
C	D	E	F	G	H	I	J
AIM Moderate Growth Allocation Fund-A 123-45-XXXX 9999-9999999999	\$999,999,999.99	\$999,999,999.99	\$999,999,999.99	<input type="checkbox"/>	Qualified Tuition Program	<input type="checkbox"/>	\$99,999,999.99

A Your Name and Address.

B Your Tax Identification Number (TIN): Usually your Social Security Number (SSN) or Employer Identification Number (EIN).

C Name of your Qualified Tuition Program, Qualified Tuition Program's Federal Tax ID Number and Your Account Number: for Coverdell ESA programs.

D Gross Distributions: Shows total distributions from your plan, whether in cash or in kind, including tuition credits or certificates, payment vouchers, tuition waivers or other similar items. Gross distributions also include a refund to the account owner, to the designated beneficiary or to the designated beneficiary's estate.

E Earnings: Earnings on the gross distribution. These earnings are not subject to backup withholding.

F Basis: Basis of the gross distribution.

Note: for the tax year 2008, the basis will be included only for distribution(s) from a qualified tuition program.

G Trustee-to-Trustee Transfer Check box: This box will be checked if the distribution was made directly to another Section 529 program.

H Program Type: Shows whether the gross distribution was from a qualified tuition program or from a Coverdell ESA.

I Designated Beneficiary Check box: This box will be checked if the recipient is not the designated beneficiary.

J Fair Market Value of Account: The fair market value is determined by multiplying the number of shares in your account by the net asset value on Dec. 31, 2008.

Tax-Advantaged Investment Plans

Traditional IRA

Individuals under the age of 70½ who have received compensation are eligible to contribute. Traditional IRA investments grow tax deferred and there is a possible tax deduction. Individuals who are not active in a pension plan are no longer subject to the active participant rules for traditional IRA deductions, even if their spouses are active participants.* For individuals who are active participants in a pension plan, income limits for deductibility of traditional IRA contributions will be \$53,000 to \$63,000 for individuals and \$85,000 to \$105,000 for people filing jointly.

Distributions: Withdrawals made before age 59½ may be subject to an additional 10% penalty tax. Withdrawals may be made penalty free before age 59½ if certain conditions are met. Please see IRS Pub. 590 for further information. Mandatory distributions must begin at age 70½.

*However, the maximum deductible contribution for such individuals begins to phase out for those earning \$159,000 (filing jointly).

Roth IRA

Individuals who meet IRS prescribed income limitations and age requirements are eligible to contribute. Maximum income limits for Roth IRA contributions are \$116,000 for single taxpayers, \$169,000 for married taxpayers filing jointly and \$10,000 for married taxpayers filing separately. Contribution limits begin to phase out at \$101,000 for single taxpayers and \$159,000 for those filing jointly. Roth IRA investments grow tax free if paid out after a five year period and certain distribution requirements are met.

Distributions: Similar to traditional IRAs, penalties are applied to those taking withdrawals prior to age 59½. For a withdrawal to be tax free, the contributions must have been in the account for at least five years and the shareowner must be at least 59½ years old, or taking withdrawals upon death, disability or for a first-time home purchase. There are no rules requiring mandatory withdrawals from a Roth IRA.

Contribution Limits

Combined contributions to traditional IRAs and Roth IRAs cannot exceed \$5,000 per year (\$6,000 for individuals 50 years of age and older) for tax year 2008.

Traditional IRAs may be converted to Roth IRAs subject to the following rules: The conversion from a traditional IRA to a Roth IRA will be treated as a taxable distribution but not subject to the 10% penalty and the shareholders' adjusted gross income must be \$100,000 or less and the shareholder must not be married filing separately. Shareholders may reverse the conversion should they discover they do not qualify.

The cutoff date of April 15 of the calendar year following the tax year applies to all traditional IRA, Roth IRA and Coverdell ESA contributions made for the 2008 tax year. Rollover and conversions are reported in the year the transaction took place.

Coverdell Education Savings Account

Individuals under the age of 18 are eligible to have a Coverdell ESA established on their behalf. Annual nondeductible contributions are limited to \$2,000 per child and are subject to maximum income limits. Individuals of any age with an adjusted gross income below \$110,000 for single taxpayers and \$220,000 for married taxpayers filing jointly can contribute on behalf of the child. Contribution limits begin to phase out at \$95,000 for single taxpayers and \$190,000 for those filing jointly. Coverdell ESA investments grow tax free.

Distributions: All assets must be withdrawn for qualified education expenses by the time the child reaches age 30 (unless it is considered a special needs case) or an IRS 10% penalty applies. If a distribution is non-qualified, it will be subject to an IRS 10% penalty and the earnings will be taxable. Please see IRS Pub. 970 for further information.

SIMPLE IRA

Individual eligibility must be established by an eligible employer who had 100 or fewer employees during the preceding tax year, who received at least \$5,000 in compensation from said employer during the two previous years, and is reasonably expected to earn \$5,000 during the current calendar year. Investments grow tax deferred and there is a possible tax deduction for employers.

Distributions: Withdrawals made before age 59½ may be subject to an additional 25% penalty tax if made within the first two years. Withdrawals can be made penalty free before age 59½ if certain conditions are met. Please see IRS Pub. 590 for further information. Mandatory distributions must begin at age 70½.

SEP IRA

Individual eligibility must be established by an eligible employer. Individuals must be at least 21 years of age and have worked for the employer in three of the last five years. In addition, the individual must have earned at least \$500 for the calendar year to be eligible to contribute. Investments grow tax deferred and there is a possible tax deduction for employers.

Distributions: Rules for distributions are the same as for traditional IRAs.

College Savings Plan (529)

A College Savings Plan (under Section 529) is a state-sponsored qualified tuition program. 529 Plans do not have any income limitations, so anyone can participate. The maximum contribution varies by plan and may be as high as \$300,000 per beneficiary. Unlike a Coverdell Education Savings Account, there is no age limit to contribute.

Distributions: Withdrawals made for qualified higher education expenses are exempt from federal taxes. Earnings on non-qualified distributions may be subject to ordinary income tax as well as a 10% federal penalty.

IRS Ready Reference Tools

Many of your tax questions can be cleared up with a phone call. The Internal Revenue Service makes all these resources available to you free, on request.

Tele-Tax Topics

The IRS has recorded tax information on about 150 topics that answers many federal tax questions. Touch-tone service is available 24 hours a day, seven days a week. (Rotary dial service is also available. Hours of operation may be restricted.) Call (800) 829-4477.

Topic Number	Subject
123	Directory of Topics
155	Forms and Publications: How to Order
309	Roth IRA Contributions
310	Coverdell Education Savings Accounts
313	Qualified Tuition Programs
404	Dividends
409	Capital Gains and Losses
410	Pensions and Annuities
413	Rollovers from Retirement Plans
422	Nontaxable Income
424	401(k) Plans
428	Roth IRA Distributions
451	IRAs
553	Tax on a Child's Investment Income
556	Alternative Minimum Tax (AMT)
851	Resident and Nonresident Aliens
856	Foreign Tax Credit

(See *IRS Publication 910* for a complete list of topics.)

IRS Resources

General Information: (800) 829-1040
(Spanish-speaking assistance available)

TTY/TDD Telephone Service:
(800) 829-4059

Note: This number is answered by TTY/TDD equipment only.

Web site: www.irs.gov

Key IRS Publications

Forms and publications are available on the IRS Web site at www.irs.gov. They are also available at your local IRS office, post office, library or by calling (800) TAX-FORM or (800) 829-3676.

Topic Number	Subject
17	Your Federal Income Tax for Individuals
505	Tax Withholding and Estimated Tax
514	Foreign Tax Credit for Individuals
519	U.S. Tax Guide for Aliens
550	Investment Income and Expenses
553	Highlights of Tax Changes
560	Retirement Plans for Small Business
564	Mutual Fund Distributions
575	Pension and Annuity Income
590	Individual Retirement Arrangements (IRAs)
910	Guide to Free Tax Services
929	Tax Rules for Children and Dependents
970	Tax Benefits for Education

(See *IRS Publication 910* for a complete list of topics.)

Some Simple Reminders

The IRS reports that many tax returns are rejected because of simple errors and oversights. Keep the following tips in mind as you complete your return:

- Double check all your calculations
- Enclose all required forms and documentation
- Sign and date your return
- Keep a copy of all documents for your personal records
- Enclose a check for the amount of any tax due
- Affix sufficient first-class postage or e-file via the Internet

For additional information, call one of our Client Services representatives at (800) 959-4246, Monday through Friday, 7:00 a.m. to 6:00 p.m. Central time.

Or contact us via our Web site:
invescoaim.com

Glossary of Tax and Investment Terms

401(k) Plan. A 401(k) plan is a type of retirement plan that is named for a section of the tax law that allows employees to contribute a portion of their compensation, before income taxes, to a company-sponsored retirement plan. The amount the company withholds from the employee's paycheck is called a "deferral."

403(b) Plan. A type of nonqualified retirement plan established for employees of non-profit organizations, such as hospitals and schools, that allows the employee to make pre-tax contributions. Also called a Tax-Sheltered Annuity (TSA). Some 403(b) accounts have employer contributions.

529 Plan. An investment plan operated by a state designed to help families save for future college costs. As long as the plan satisfies a few basic requirements, federal tax law provides special tax benefits to the plan participant.

Adjusted Cost Basis. Cost basis for determining capital gains and losses. Consists of the original purchase of a mutual fund/original value of reinvested dividend, less any expenses related to the transaction, such as brokers' commissions.

Alternative Minimum Tax (AMT). A minimum tax imposed on taxpayers who itemize deductions, such as interest, medical expenses, state taxes, miscellaneous deductions and passive activity losses, or who earn certain types of income. These deductions are added back into your income, and the result is taxed at a flat rate of either 26% or 28%. You would pay the higher of either your regular tax or this alternative minimum tax. If you think you may be subject to AMT, you should consult your tax advisor.

Annual Contribution Limit. The maximum amount of money per year that can be contributed to an IRA or other retirement plan.

Average Cost per Share. The total cost of all shares purchased (including dividends and capital gains reinvested) divided by the total number of shares purchased.

Backup Withholding. Withholding and paying the IRS 28% of certain payments made to you, including payments from distributions and redemption proceeds. Certain payments you received will be subject to backup withholding if: (1) You did not furnish your taxpayer identification number (TIN); (2) The IRS notified Invesco Aim that you furnished an incorrect TIN; (3) The IRS notified you that you are subject to backup withholding because you failed to report all interest and dividends on your tax return; (4) You did not certify that you are not subject to backup withholding. Backup withholding is claimed when filing your tax return and will either increase the amount of your tax refund or decrease the amount of additional tax you may owe.

Capital Gain. The amount by which an asset's selling price exceeds its cost basis. A gain on an asset sold one year or less after purchase is called a short-term capital gain; a gain on an asset held more than one year is called a long-term capital gain. Mutual fund investors can receive a capital gain in two ways: (1) As a distribution from the net gains on the sale of securities in a fund's portfolio; (2) As a gain on redemption of shares of the fund.

Compensation. Includes salaries, wages, tips, commissions, bonuses, alimony, royalties from creative efforts, and "earned income" in the case of a self-employed individual.

Contingent Deferred Sales Charge (CDSC). A sales charge levied by certain mutual funds or classes of funds when shares are redeemed within a specified number of years.

Investors purchase the shares/units without paying a commission up front; however, the distributor pays the commission to the dealer at the time of purchase. CDSC charges typically decline for each year that the shareholder remains in the fund. CDSCs are designed to discourage withdrawals and to reimburse the distributor for commissions paid in advance of earning those commissions. Also known as Back-end Load and Deferred Contingent Sales Charge.

Conversion. Transfer from a traditional IRA account into a Roth IRA account through: (1) a rollover from a traditional IRA to a Roth IRA within 60 days of the distribution; (2) a trustee-to-trustee transfer from a traditional IRA to a Roth IRA at a different financial institution; (3) a transfer from a traditional IRA to a Roth IRA at the same financial institution. Conversion is not allowed if modified adjusted gross income exceeds \$100,000 or if filing a "married filing separately" tax return.

Cost Basis. The original price or cost of an asset (usually the purchase price, including commissions) used in determining capital gains and losses for tax purposes.

Coverdell Education Savings Account.

A trust or custodial account created exclusively for the purpose of paying the qualified higher education expenses of the designated beneficiary of the account. Contributions to fund the account are taxed, but earnings used to pay any education expenses are not. The account is transferable among family members.

Custodian. Bank or other financial institution that keeps custody (or an inventory) of stock certificates and other assets of a mutual fund, individual or corporate client.

Direct Rollover. A distribution from a qualified pension plan, 401(k) plan or 403(b) plan that is remitted directly to the trustee, custodian or issuer receiving

the IRA and is reported to the IRS as a rollover. By taking a direct rollover rather than a conventional rollover, the participant can avoid mandatory 20% withholding on the distribution from the qualified plan, since the participant did not take custody of the assets.

Distribution. (1) Payment from a mutual fund, including dividends, short-term capital gains, long-term capital gains, tax-exempt dividends and return of capital. (2) The proceeds from the sale of shares from your account.

Dividends. A distribution of earnings from a fund to its shareholders paid in the form of cash or additional shares of the fund.

Fair Market Value. The value of your account as of December 31, 2008, as shown on your year-end statement and Form 5498 (if applicable). The fair market value is calculated by multiplying the number of shares in your fund(s) by the net asset value(s).

Foreign Tax Credit. Many funds invest in securities of foreign companies and pay taxes in those countries. If a fund has more than 50% of its assets invested in foreign securities at fiscal year-end, it may pass a foreign tax credit through to shareholders. This credit may be used to offset the amount of tax due on a shareholder's federal income tax return. Shareholders have the option of taking the foreign tax credit or deduction. However, holding-period rules may apply to receive this benefit. If you have any questions about claiming a foreign tax credit or deduction, please consult a tax advisor.

Gross Amount. The dollar value of a purchase or redemption order before deducting any commissions or fees.

Individual Account. An account in which only one person has control over the investments and may transact business.

Glossary of Tax and Investment Terms (continued)

Individual Retirement Account. A tax-deferred retirement account that an employed person can establish with a yearly contribution limit. Such contributions may qualify as a deduction against income earned in that year, depending on the individual's retirement plan coverage, tax-filing status and adjusted gross income (AGI).

Individual Retirement Account Rollover. Provision of the IRA law that enables persons receiving lump-sum distributions from a qualified retirement plan to roll over the amount into an IRA investment plan within 60 days and thus avoid paying taxes until distributions are made from the IRA Rollover account. If a distribution is not rolled over, it will be taxed as ordinary income for the year the distribution was made and may be subject to IRS penalties.

Interest-related Dividends. Generally limited within a fund's taxable year to the excess of the amount of "qualified interest income" of the fund over allocable expenses.

Joint Account. A type of registration that allows two or more individuals to own an account. There are four different types of joint accounts: JTWROS (Joint Tenants with Right of Survivorship), TIC (Tenancy in Common), COM PROP (Community Property) and TEN ENT (Tenancy by Entirety).

Long-Term Capital Gain. Net profit from the sale of securities realized in the fund. A long-term capital gain (or loss) occurs when securities held for more than one year are sold.

Net Amount. In mutual fund financial transactions, the gross amount of the transaction, minus any commissions or fees.

Nondeductible Contribution. Funds contributed to a qualified retirement plan that are not deducted for tax purposes, either voluntarily or because the maximum deduction for the given year has been exceeded.

Nonresident Alien. A person who is not a U.S. citizen and is present in the U.S. only temporarily.

Ordinary Dividend. A dividend of net investment income or a realized short-term capital gain.

Premature Distribution. Withdrawal of money from a retirement plan before the age of 59½, usually accompanied by a penalty payable to the IRS. The IRS does allow penalty-free distributions before the age of 59½ under various circumstances: disability, death, substantially equal payments, timely contribution withdrawal, nondeductible contributions, rollover distributions, court ordered distributions, medical expenses and health insurance premiums.

Qualified Dividends. Dividends received from domestic corporations and certain qualifying foreign corporations that meet holding period requirements. Common stock must be held at least 61 days within the 121-day period beginning 60 days before the ex-dividend date. Preferred stock must be held at least 91 days during the 181-day period beginning 90 days before the ex-dividend date.

Qualified Interest Income. Generally equal to a fund's U.S. source income that consists of (1) bank deposit interest; (2) short-term original issue discount that is exempt from withholding tax; (3) interest on a debt obligation which is in registered form (with certain exceptions); (4) interest-related dividends from another regulated company.

Qualified Plan. A tax-deferred plan set up by an employer for employees that qualifies for federal tax preferences. Such plans usually provide for employer contributions, i.e., profit sharing or pension plans, and may also allow employee contributions. Because these plans are designed to build retirement savings, employees pay taxes only when they withdraw the money. Participants may receive certain deductions and other tax benefits when they make contributions.

Recharacterization. (1) The transfer of a current-year regular contribution together with any accrued investment earnings or losses (from a traditional IRA to a Roth IRA or from a Roth IRA to a traditional IRA). (2) The reversal of a conversion made to a Roth IRA from a traditional IRA by transferring the converted amount together with any accrued investment earnings or losses back to a traditional IRA.

Reclassification. A change in the way in which distributions were originally classified/ reported on a shareholder's statement. This can occur when income has been overdistributed due either to unexpected currency losses or to earnings that are less than expected. For example, a distribution that was originally reported as income could be reclassified to a distribution of long-term capital gains or to a return of capital.

Reconversion. Changing a recharacterized Traditional IRA to a Roth IRA within the same year that the original conversion took place.

Redemption Fees. Fees levied by certain mutual funds when shares are redeemed or exchanged within a specified number of months. Redemption fees are retained by the fund for the benefit of remaining shareholders, as compared to a contingent deferred sales charge that is paid to the distributor. The fees are intended to

encourage long-term investment in the fund, to avoid transaction and other expenses caused by early redemptions and to facilitate portfolio management.

Required Minimum Distribution. The minimum distribution amounts individuals must take from certain retirement accounts by April 1 of the year following that in which they reach 70½ years of age and by December 31 of every year thereafter—regardless of any amounts they may have withdrawn in earlier years.

Resident Alien. An immigrant to the U.S. or a nonimmigrant who meets certain residency requirements or makes a special election to be taxed as a resident.

Return of Capital. A distribution in excess of a fund's current and accumulated earnings and profits. A return of capital distribution is generally a nontaxable distribution that reduces a shareholder's cost basis in shares of a fund.

Rollover. A tax-free reinvestment of a distribution from a qualified retirement plan into an IRA or other qualified plan within 60 days of the distribution. See Direct Rollover and Individual Retirement Account Rollover.

Short-Term Capital Gain. Net profit from the sale of securities realized in the fund. A short-term capital gain (loss) occurs when securities held for one year or less are sold.

Stock Dividend. The issuance of additional shares having the same par value and rights as the other shares of the same class. There is no tax liability. The issuance of the stock dividend will not change a shareholder's account value.

Tax-Exempt Dividend. A dividend derived from the earnings from tax-exempt municipal securities held in tax-exempt funds.

Glossary of Tax and Investment Terms (continued)

Taxpayer Identification Number. A nine-digit number assigned by the Social Security Administration which is used to report dividend and capital gain distributions and certain other payments to the IRS. Also called Social Security number (SSN) or Employer Identification Number (EIN).

Transfer Agent. The organization employed by a mutual fund to prepare and maintain records relating to the accounts of its shareholders.

Transfer of Assets. A term used to describe retirement plan assets sent directly from one custodian (trustee) to a new custodian (trustee) without the participant receiving the funds. A transfer of assets is not a taxable event and therefore is not reported to the IRS.

Uniform Gift to Minors Act (UGMA). An irrevocable gift to minors enabling them to own securities in a beneficial fashion without need of trust instruments or other legal documents.

Uniform Transfer to Minors Act (UTMA). Similar to a UGMA, but also allows minors to own other types of property, such as real estate, fine art, patents and royalties, and for the transfers to occur through inheritance. UTMA is slightly more flexible than UGMA.

Wash Sale. A wash sale occurs if you sell your fund shares at a loss and, 30 days before, after or on the day of that sale, you purchase additional shares in the same fund.

Withholding. Money deducted from a principal amount to pay income tax.

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Supplemental Information

As of Sept. 30, 2009, Invesco Aim's assets under management were approximately \$157 billion and Invesco Ltd.'s assets under management were approximately \$417 billion.

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Consider the investment objectives, risks, and charges and expenses carefully. For this and other information about AIM funds, obtain a prospectus from your financial adviser and read it carefully before investing.

Note: Not all products, materials or services available at all firms. Advisers, please contact your home office.

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It is anticipated that on or about the end of the fourth quarter of 2009, Invesco Aim Advisors, Inc., Invesco Aim Capital Management, Inc., Invesco Aim Private Asset Management, Inc. and Invesco Global Asset Management (N.A.), Inc. will be merged into Invesco Institutional (N.A.), Inc., and the consolidated adviser firm will be renamed Invesco Advisers, Inc. Additional information will be posted at invescoaim.com on or about the end of the fourth quarter of 2009.

