See separate instructions.

## Part I Reporting Issuer

	Issuer's name	ISSUEI	2 Issuer's empl	2 Issuer's employer identification number (EIN)					
	CI U.S. Equity &	Income Fund (A	N//	N/A					
3	Name of contact for add		-	ne No. of contact		5 Email address of contact			
Duarte Boucinha				-681-1752		dboucinha@ci.com			
6	Number and street (or F	P.O. box if mail is not	7 City, town, or pos	7 City, town, or post office, state, and ZIP code of contact					
15 York Street, 2nd floor					Toronto	Toronto, Ontario, M5J 0A3			
8	Date of action		9 Class	9 Classification and description					
Tax Yeat 2023 Non				Non-taxable d	exable distribution				
10	CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account numb	per(s)			
D/	N/A	N/A		N/A	N/A				
14	<ul> <li>Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.</li> <li>Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for</li> </ul>								
17	the action ► A non-taxable distribution was made to shareholders throughout the 2023 taxation year.								
	See question 15 for per unit information of the return of capital that occurred throughout								
		the 2023 tax	able year.		•				
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 adjustmen share or as a percentage of old basis ► 0.04589 per unit									
16	Describe the calculation valuation dates ►	on of the change in b $\mathrm{N/A}$	asis and the	data that supports the calcula	tion, such as the market	values of securities and the			

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Pa	rt II	Organizational Action (continued)							
17		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax to	reatment is based ▶	IRC section 301(c)(2),					
				312 and 316					
18	Can an	resulting loss be recognized? $\blacktriangleright$ N/A							
	<b>–</b>			NI/A					
19	Provide	any other information necessary to implement the adjustment, such as the reportab	le tax year ►	N/A					
	Und	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.							
Sigr Her	<u> </u>		March 31, 2023						
пег	Sign		Date March 31, 2023						
	Drint	your name ► Darie Urbanky	Title President	and Chief Operating Officer					
Pai		Print/Type preparer's name Preparer's signature	Date	Check if PTIN					
	a parer			self-employed					
	e Only	Firm's name		Firm's EIN ►					
		Firm's address ►		Phone no.					

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