► See separate instructions.

| P                               | Reporting  | Issuer                           |  |                                    |  |  |  |  |  |
|---------------------------------|--|----------------------------------|--|------------------------------------|--|--|--|--|--|
| 1                               | Issuer's name  |                                  |  |                                    | 2 Issuer's employer identification number (EIN)      |  |  |  |  |
|                                 | CI Canadian Inco   | me & Growth Fu                   | N/A  |                                    |  |  |  |  |  |
| 3                               | Name of contact for add  | ditional information             | 4 Telephor   | e No. of contact                   | 5 Email address of contact                           |  |  |  |  |
| Duarte Boucinha                 |  |                                  | 416  | -681-1752                          | dboucinha@ci.com                                     |  |  |  |  |
| 6                               | Number and street (or F  | P.O. box if mail is not          | 7 City, town, or post office, state, and ZIP code of contact |                                    |  |  |  |  |  |
| 2 Queen Street East, 20th Floor |  |                                  |  |                                    | Toronto, Ontario, M5C 3G7                            |  |  |  |  |
| 8                               | Date of action   |                                  | 9 Class  | sification and description         |  |  |  |  |  |
|                                 | Tax Year 2021  |                                  |  | Non-taxable distr                  | ribution   |  |  |  |  |
| 10                              | CUSIP number   | 11 Serial number(s               | s)   | 12 Ticker symbol                   | 13 Account number(s)                                 |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
| D                               | N/A  | N/A                              |  | N/A                                | N/A  |  |  |  |  |
|                                 |  |                                  |  |                                    | back of form for additional questions.               |  |  |  |  |
| 14                              | the action ►   |                                  |  |                                    | gainst which shareholders' ownership is measured for |  |  |  |  |
|                                 | the action       A non-taxable distribution was made to shareholders throughout the 2021 taxation year.         See question 15 for per unit information of the return of capital that occurred throughout |                                  |  |                                    |  |  |  |  |  |
|                                 |  | the 2021 tax                     | -  |                                    |  |  |  |  |  |
|                                 |  |                                  | abie year.   |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
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|                                 |  |                                  |  |                                    |  |  |  |  |  |
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|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
| 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 percenta   |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
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|                                 |  |                                  |  |                                    |  |  |  |  |  |
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|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
| 16                              | Vescribe the calculation valuation dates ►   | on of the change in b ${ m N/A}$ | asis and the   | data that supports the calculation | on, such as the market values of securities and the  |  |  |  |  |
|                                 |  | 11/11                            |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    |  |  |  |  |  |
|                                 |  |                                  |  |                                    | - 0007   |  |  |  |  |
| _                               |  |                                  |  |                                    |  |  |  |  |  |

| Form 89       | 937 (12-2 | 017)                                      |  |                    | Page <b>2</b>                                   |
|---------------|-----------|---|--|--------------------|---|
| Part          |           | Drganizational Action (continued)         |  |                    |   |
| <b>17</b> L   | ist the   | applicable Internal Revenue Code section  | (s) and subsection(s) upon which the tax tre   | eatment is based ▶ | • <u>IRC section 301(c)(2)</u> ,<br>312 and 316 |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
| <b>18</b> C   | Can any   | resulting loss be recognized?<br>N/I      | A  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
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|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
| <b>19</b> P   | Provide   | any other information necessary to impler | nent the adjustment, such as the reportable  | e tax year ►       | N/A   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
|               |           |   |  |                    |   |
| Sign          |           |   | nined this return, including accompanying schedu<br>preparer (other than officer) is based on all inform |                    |   |
| Here          |           |   |  | Date►              |   |
|               | Print     | our name ► Darie Urbanky                  |  |                    | and Chief Operating Officer                     |
| Paid<br>Prepa | arer      | Print/Type preparer's name                | Preparer's signature   | Date               | Check if self-employed                          |
| Use (         |           | Firm's name ►<br>Firm's address ►         |  |                    | Firm's EIN ►<br>Phone no.                       |

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