See separate instructions.

Ρ	art I Reporting I	ssuer											
1	1 Issuer's name				2 Issuer's employer identification number (EIN)								
	CI U.S. Equity &	Income Fund (A	N/A										
3	Name of contact for add			e No. of contact	5 Email address of contact								
	Duarte Boucinha		416	-681-1752	dboucinha@ci.com								
6	Number and street (or P.O. box if mail is not deli			street address) of contact	7 City, town, or post office, state, and ZIP code of contact								
	2 Queen Street Ea	ıst, 20th Floor			Toronto, Ontario, M5C 3G7								
8	Date of action	-	9 Class	sification and description									
	Tax Year 2021			Non-taxable distribution									
10	CUSIP number	<b>11</b> Serial number(	s)	12 Ticker symbol	13 Account number(s)								
	NT / A												
Þ	N/A art II Organizatio	N/A		N/A	N/A								
Part II       Organizational Action Attach additional statements if needed. See back of form for additional questions.         14       Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured 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	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 adjustment per share or as a percentage of old basis 0.23094 per unit												
16	Describe the calculation valuation dates ►	on of the change in $ m k$ $N/A$	asis and the	data that supports the calculation	on, such as the market values of securities and the								

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> , 312 and 316
<b>18</b> C	Can any	resulting loss be recognized? N/I	A		
<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 preparer (other than officer) is based on all inform		
Here				Date►	
	Print	our name ► Darie Urbanky			and Chief Operating Officer
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Use (		Firm's name ► Firm's address ►			Firm's EIN ► Phone no.

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