Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Dep	partment of the Treasury rnal Revenue Service			► See separate instructions.			
P	art I Reporting	Issuer				-	
1	Issuer's name				2 Issuer's employer ident	tification number (EIN)	
	CI U.S. Equity &	Income Fund (A))		N/A		
3	Name of contact for ac			ne No. of contact	5 Email address of contact		
	Duarte Boucinha		416	5-681-1752	dboucinha@ci.com	dboucinha@ci.com	
6	6 Number and street (or P.O. box if mail is not de			street address) of contact	7 City, town, or post office, sta	7 City, town, or post office, state, and ZIP code of contact	
	15 York Street, 2	nd floor	Toronto, Ontario	Toronto, Ontario, M5J 0A3			
8	Date of action		9 Clas	sification and description			
	Tax Year 2022			Non-taxable d	distribution		
10	CUSIP number	11 Serial number(s	s)	12 Ticker symbol	13 Account number(s)		
	N/A	N/A		N/A	N/A		
Р					see back of form for additional qu	estions	
14					· · · · · · · · · · · · · · · · · · ·		
Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is the action ► A non-taxable distribution was made to shareholders throughout the 2022 taxatio							
					ne return of capital that occurre		
		the 2022 tax		i unit information of th	ie return or capital that occurr	<u>a unougnout</u>	
		tric 2022 tax	abic year.				
_							
	5 2 0 0						
15		_		n 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 ▶ 0.26577 per unit							
_							
_							
40	December the control of	Cara of the advance to be		data that are a sala tha a sala	letter and the model of the first		
16	valuation dates ►	tion of the change in b ${ m N/A}$	ulation, such as the market values of	securities and the			
_							
_		<u> </u>					
							

Par	t II	C	Organizational Action (continued)			· -
17	List	the a	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tro	eatment is based ▶	IRC section 301(c)(2), 312 and 316
	_		NI//			
18	Can	any	resulting loss be recognized? ► N/A	1		
-						
-						
19	Prov	vide a	any other information necessary to impler	nent the adjustment, such as the reportable	e tax vear ▶	N/A
			any earler information necessary to impler	non and adjactment, each ac and reportable		
-						
	U	Jnder	penalties of periury. I declare that I have exan	nined this return, including accompanying sched	ules and statements.	and to the best of my knowledge and
	b			preparer (other than officer) is based on all inform		
Sign	.			M . 1 21	2022	
Here	9 S	Signat	ure ▶		Date March 31,	<u> </u>
	P	Print v	our name ▶ Darie Urbanky		Title President	and Chief Operating Officer
Paid			Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Pre		er↓				self-employed
Use			Firm's name			Firm's EIN ▶
Send	Form	n 893	Firm's address ► 37 (including accompanying statements) t	o: Department of the Treasury, Internal Re	venue Service, Oad	Phone no. den, UT 84201-0054