## Form **8937**(December 2011) Department of the Treasury

Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name HARVEST BANKS & BUILDINGS INCOME FUND **FOREIGNUS** 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **DANIEL LAZZER** (416) 649-4541 dlazzer@harvestportfolios.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and Zip code of contact 710 DORVAL DRIVE, SUITE 209 **OAKVILLE, ONTARIO, CANADA, L6K 3V7** 8 Date of action 9 Classification and description **SEE BELOW** PAID A "RETURN OF CAPITAL" DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2016 TAXABLE YEAR 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 ▶ THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS: SERIES R: \$0.00000 PER UNIT SERIES A: \$0.00000 PER UNIT SERIES F: \$0.00000 PER UNIT SERIES D: \$0.06276 PER UNIT Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► N/A

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Part	II (	Organizational Action (continued)				
		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax	treatment	t is based 🛭	<u> </u>	
IRC SE	CTION	I 301(c)(2), 312 AND 316				
<b>18</b> C	an any	resulting loss be recognized? ► N/A				
<b>19</b> P	rovide	any other information necessary to implement the adjustment, such as the reportal	ole tax ve	ar ► N/A		
		,	, .	<u> </u>		
	Lindo	r penalties of perjury, I declare that I have examined this return, including accompanying sche	dulos and	etatomonte	and to the best	of my knowledge, and
	belief	r penalties of perjury, I declare that I have examined this return, including accompanying scrie, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all info	rmation of	f which prep	arer has any kno	wledge.
Sign		<b>\</b> \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				
Here	Signs	D-PZyy	Date ►	4/17/201	17	
	Signa		Date			
	Print	your name ► DANIEL LAZZER	Title ▶	CHIEF FI	NANCIAL OFF	ICER
Paid	,		Date	2	Check ✓ if	PTIN
	aror	Print/Type preparer's name  GREGORY PAPINKO  Preparer's signature	4/13/2	2017	self-employed	P01452981
Preparer Use Only		Firm's name PRICEWATERHOUSECOOPERS LLP			Firm's EIN ▶	98-0189320
		Firm's address ► 18 YORK STREET, SUITE 2600, TORONTO, ONTARIA, CANAI	DA, M5J	0B2	Phone no.	(416) 863-1133

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