(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Harvest Canadian Income & Growth 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 OAKVILLE, ONTARIO, CANADA, L6J 4A5 610 Chartwell Road, Suite 204 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 2020 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 A 0.00000000 PER UNIT, Series D 0.31025265 PER UNIT, Series F 0.00000000 PER UNIT, Series R 0.00000000 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

Part	Ш	Organizational Action (continued)	
		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►	
IRC SE	CHOI	I 301(c)(2), 312 AND 316	
18	Can an	resulting loss be recognized? ► N/A	
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A			
1 Tovide any other information necessary to implement the adjustment, such as the reportable tax year P			
		r penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, , it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prepa	
Sign	500	1 1	io nao any anomoago.
Here	Signs	ture ▶ Date ▶ April 8, 20	021
	Sign	Date	
	Print	your name ▶ Daniel Lazzer Title ▶ CFO	·
Paid		Print/Type preparer's name Preparer's signature Queen Paper Date 4/6/2021	Check / if PTIN
Prep		GREGORY PAPINKO	self-employed P01452981
Use	Only	Firm's name ► PRICEWATERHOUSECOOPERS LLP Firm's address ► 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANADA, M5J 0B2	Firm's EIN ▶ 98-0189320 Phone no. (416) 863-1133
Send F	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogd	