

# *Central Fund of Canada Limited*

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## **Notice of U.S. Tax Information for U.S. Persons**

As it is likely that Central Fund of Canada Limited ("Central Fund") is a Passive Foreign Investment Company ("PFIC") for U.S. Federal income tax purposes, Central Fund is providing the following information to its shareholders to allow them to make a Qualified Electing Fund ("QEF") election with respect to their investment in Central Fund, should they so desire. Shareholders are urged to consult their tax advisors for more information.

### **PFIC ANNUAL INFORMATION STATEMENT**

Unless specifically indicated otherwise, "PFIC" means Central Fund of Canada Limited.

This information statement applies to the taxable year of the PFIC commencing on November 1, 2011 and ending on October 31, 2012.

The only distribution or deemed distribution to PFIC shareholders in respect of the October 31, 2012 taxation year was the payment of a U.S. \$0.01 dividend per each Class A share of Central Fund on November 14, 2012 and no further dividends have been paid since that date.

Ordinary earnings and net capital gains for Central Fund of Canada Limited: \$NIL.

Any shareholders making a QEF election will be permitted by the PFIC to inspect and copy the PFIC's permanent books of account, records and such other documents as are maintained by the PFIC that are necessary to establish that the PFIC's ordinary earnings and net capital gains, as provided in section 1293(e) of the Code, are computed in accordance with U.S. income tax principles.

CENTRAL FUND OF CANADA LIMITED

"J.C. STEFAN SPICER"

December 31, 2012

J.C. Stefan Spicer, President

**Instructions for completing IRS Form 8621:** <http://www.irs.gov/instructions/i8621/ch01.html>

**Form 8621:** <http://www.irs.gov/pub/irs-pdf/f8621.pdf>

Link to Central Fund's PFIC statement: <http://www.centalfund.com/pfic/PFIC2012.pdf>

**Central Fund's Employer Identification Number (EIN) is 98-0535266**

**The company's address is: Hallmark Estates, Suite 805, 1323 – 15<sup>th</sup> Avenue S.W., Calgary, Alberta T3C 0X8**

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