



Sun Communities, Inc. Announces Tax Treatment of 2017 Distributions

January 17, 2018

Southfield, MI, January 17, 2018 - Sun Communities, Inc. (NYSE:SUI) (the "Company") announced the tax treatment of its 2017 common and preferred share distributions.

Common Shares (CUSIP No. 866674104) - SUI

Record Date	Payable Date	Distribution Per Share	Ordinary Taxable Dividend	Total Capital Gain Distribution	Non Dividend Distribution	Unrecaptured Section 1250 Gain ⁽¹⁾
12/31/2016	1/20/2017	\$0.650000	\$0.201917	\$0.000000	\$0.448083	\$0.000000
3/31/2017	4/17/2017	\$0.670000	\$0.208130	\$0.000000	\$0.461870	\$0.000000
6/30/2017	7/17/2017	\$0.670000	\$0.208130	\$0.000000	\$0.461870	\$0.000000
9/29/2017	10/16/2017	<u>\$0.670000</u>	<u>\$0.208130</u>	<u>\$0.000000</u>	<u>\$0.461870</u>	<u>\$0.000000</u>
		\$2.660000	\$0.826307	\$0.000000	\$1.833693	\$0.000000

Series A Cumulative Redeemable Preferred Stock (CUSIP No. 866674 203) - SUI-PRA⁽²⁾

Record Date	Payable Date	Distribution Per Share	Ordinary Taxable Dividend	Total Capital Gain Distribution	Unrecaptured Section 1250 Gain ⁽¹⁾
12/31/2016	1/17/2017	\$0.4453125	\$0.4453125	\$0.0000000	\$0.0000000
3/31/2017	4/17/2017	\$0.4453125	\$0.4453125	\$0.0000000	\$0.0000000
6/30/2017	7/17/2017	\$0.4453125	\$0.4453125	\$0.0000000	\$0.0000000
9/29/2017	10/16/2017	<u>\$0.4453125</u>	<u>\$0.4453125</u>	<u>\$0.0000000</u>	<u>\$0.0000000</u>
		\$1.7812500	\$1.7812500	\$0.0000000	\$0.0000000

Series A-4 Cumulative Convertible Preferred Stock (CUSIP No. 866674 302)

Record Date	Payable Date	Distribution Per Share	Ordinary Taxable Dividend	Total Capital Gain Distribution	Unrecaptured Section 1250 Gain ⁽¹⁾
3/17/2017	3/31/2017	\$0.406250	\$0.406250	\$0.000000	\$0.000000
6/16/2017	6/30/2017	\$0.406250	\$0.406250	\$0.000000	\$0.000000
9/15/2017	10/2/2017	\$0.406250	\$0.406250	\$0.000000	\$0.000000
12/21/2017	1/2/2018	<u>\$0.406250</u>	<u>\$0.406250</u>	<u>\$0.000000</u>	<u>\$0.000000</u>
		\$1.625000	\$1.625000	\$0.000000	\$0.000000

(1) To the extent that Unrecaptured Section 1250 Gain exists, the gain is a subset of, and included in, the Total Capital Gain Distribution amount.

(2) All of the issued and outstanding Series A Cumulative Redeemable Preferred Stock was redeemed on November 14, 2017 (the "Redemption Date"). The amount of \$25.00 per share plus any accrued and unpaid distribution up to, but not including, the Redemption Date, without interest, in an amount equal to \$0.14349 per share, for a total amount of \$25.14349 per share were distributed.

Shareholders are encouraged to consult with their tax advisors as to the specific tax treatment of the distributions they received from the Company.

Sun Communities, Inc. is a REIT that currently owns and operates or has an interest in a portfolio of 350 communities comprising approximately 122,000 developed sites.

For more information about Sun Communities, Inc. visit our website at www.suncommunities.com

FOR FURTHER INFORMATION AT THE COMPANY:

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