(December 2011)

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

Department of the Treasury Internal Revenue Service			► See separate instructions.		
Part I Reporting	ı İssuer				
1 Issuer's name				2 Issuer's employer identi	fication number (FIN)
1 looder o hamo				2 issuel s'employer identi	incation number (Lin)
SUN COMMUNITIES, INC				20.2720	700
3 Name of contact for a		1 Telephor	ne No. of contact	5 Email address of contact	780
		rolophoi	io ivo. or contact	o Linai address of contact	
Tou Donorton out					
Tax Department 6. Number and street for	P.O. boy if mail is not d	alivared to	248-208-2500 street address) of contact	investorrelations@suncomr	
O Number and Street (or	F.O. DOX II IIIdii IS HOLG	elivered to	street address) or contact	7 City, town, or post office, state, and Zip code of contact	
27777 FRANKLIN ROAD,	SUITE 200	0.01		SOUTHFIELD, MI 48034	
8 Date of action		9 Class	sification and description		
1/15/2016	1	Commo	T		
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)	
866674104			SUI		
				back of form for additional que	
14 Describe the organiz	ational action and, if app	plicable, the	date of the action or the date	against which shareholders' owner	ship is measured for
the action ▶					
During 2016, Sun Commu	ınities, Inc. (the "Issue	r" or "SUI") made cash distributions to	its shareholders in excess of its	current
				basis of the stock held by its sha	
				tober 17, 2016 to the shareholder	
			otember 30, 2016, respectivel		3 OF Tecord Off
December 61, 2010, Marc	11 01, 2010, Julie 30, 20	TO BITC SEL	terriber 30, 2010, respectiver	у.	
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				in the hands of a U.S. taxpayer as	
share or as a percent	age of old basis > The	guantitativ	e effects of the distributions	that will decrease the basis of st	ock held by the
stockholders on a per sha					
Payable Date					
	320424				
April 15, 2016 \$.	320424				
	320424				
	320424			-	
October 17, 2016 \$	020424				
		<u>.</u>			
16 Describe the calculat	ion of the change in bas	is and the c	lata that supports the calculati	on, such as the market values of se	curities and the
valuation dates ▶					
The Issuer's earning and	profits were calculated	per Interna	al Revenue Code ("IRC") Sec	tion 312, as modified by IRC Sect	ion 857(d)
				s and profits reduce a shareholde	
in its shares to the extent			- and in access of carrilly.	and promo reduce a Shareholde	O MA DOSIS
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17 List the applicable internal Revenue Code section(e) and subsection(e) upon which the tax freatment is based ► The portion of the 2016 distribution that is considered nontaxelble should reduce the shareholder's adjusted basis in the Issuer's stock, ascarding to IRC Section 301(c)(17). The extent the nontaxelble distribution exceeds the adjusted basis of the Issuer's stock, a shareholder should be treated as if it recongizes sain from the sale or exchange of the Issuer's stock per IRC Section 301(c)(3). 18 Can any resulting loss be recognized? ► NO 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► 2016 Under prealite of pertury, I decider that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is no, corroot, and complete, Decider that it is not begin to the statement of the perturbation of which prepare has my howeledge and belief, it is no, corroot, and complete, Decider that is not perturbation of the perturbation	Part	Ш	Organizational Action (cor	ntinued)		
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