

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name SUN COMMUNITIES, INC.		2 Issuer's employer identification number (EIN) 38-2730780	
3 Name of contact for additional information Tax Department	4 Telephone No. of contact 248-208-2500	5 Email address of contact investorrelations@suncommunities.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 27777 FRANKLIN ROAD, SUITE 200		7 City, town, or post office, state, and Zip code of contact SOUTHFIELD, MI 48034	
8 Date of action 4/15/2014		9 Classification and description Common Stock	
10 CUSIP number 866674104	11 Serial number(s)	12 Ticker symbol SUI	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

- 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ►

During 2014, Sun Communities, Inc. (the "Issuer") made cash distributions to its shareholders in excess of its current and accumulated earnings and profits which resulted in a downward adjust to the basis of the stock held by its shareholders. These distributions were paid on January 17, 2014, April 17, 2014, July 18, 2014 and October 17, 2014 to shareholders of record on December 31, 2013, March 31, 2014, June 30, 2014 and September 30, 2014.

- 15 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 quantitative effect of the distributions that will decrease the basis of stock held by

stockholder on a per share basis are set forth in the following table:

Payable Date

<u>January 17, 2014</u>	<u>\$.275450</u>
<u>April 17, 2014</u>	<u>\$.284195</u>
<u>July 18, 2014</u>	<u>\$.284195</u>
<u>October 17, 2014</u>	<u>\$.284195</u>

- 16 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 ►

The Issuer's earning and profits were calculated under IRC Section 312, as modified by IRC Section 857(d) for a real estate investment trust. Distributions in excess of earnings and profits reduce a shareholder's tax basis in its shares to the extent of basis.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

The portion of the 2014 distribution that is considered nontaxable should reduce the shareholder's adjusted basis in the Issuer's stock according to the Internal Revenue Code Section 301(c)(2). To the extent the nontaxable distribution exceeds the adjusted basis of the Issuer's stock, a shareholder should recognize gain from the sale or exchange of its Sun Communities, Inc. stock under Internal Revenue Code Section 301(c)(3).

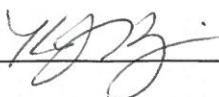
18 Can any resulting loss be recognized? ► NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► 2014

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ►



Date ►

1/16/2015

Print your name ► Karen Dearing

Title ► CFO

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.