

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 11/14/2017		9 Classification and description 7.125% Series A Cumulative Redeemable Preferred Stock	
10 CUSIP number 866674 203	11 Serial number(s)	12 Ticker symbol SUI-PrA	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 ► On November 14, 2017, Sun Communities, Inc ("SUI" or the "Company") redeemed all the outstanding shares of its 7.125% Series A Cumulative Redeemable Preferred stock, par value \$0.01 per share ("Series A Shares"). This Series A Shares were redeemed at the redemption price of \$25.00 per share plus accrued and unpaid distributions of \$0.217708 up to, including, the redemption date for a total of \$25.217708 per share.

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 redemption will depend upon the shareholder's particular situations. The redemption will be treated as either a sale or dividend distribution for federal income tax purposes. If the redemption is treated as a sale, a shareholder will take into account one's tax basis in computing one's gain or loss on sale. If the redemption is treated as a dividend, which may occur if a shareholder owns or is treated as owning other outstanding shares of the Company, a shareholder's basis in the redeemed Series A Shares would be transferred to the shareholder's other outstanding shares.

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 ► Refer to #15 above

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301, 302, 318, and 1001.

18 Can any resulting loss be recognized? ▶ Yes, shareholders may recognize a loss on the redemption of the Series A Shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ 2017

The above information does not constitute tax advice, nor does it purport to be complete or describe tax consequences that may apply to particular categories of shareholders. Shareholders should consult their tax advisor(s) with respect to their individual tax consequences related to this organizational action.

Sign Here

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.

Signature ▶

Karen Dearing

Date ▶

11/14/17

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.