

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
COREENERGY INFRASTRUCTURE TRUST, INC.		20-3431375	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
MARK CHRISTIAN SCHAROSCH	816-875-3705	INFO@CORRIDORTRUST.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
4200 W. 115TH ST, SUITE 210		LEAWOOD, KS 66211	
<b>8</b> Date of action		<b>9</b> Classification and description	
12/31/13		COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
21870U205		CORR	

**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 ▶ COREENERGY INFRASTRUCTURE TRUST, INC. (COREENERGY) PAID DISTRIBUTIONS TO COMMON STOCKHOLDERS DURING 2013 THAT WERE DETERMINED TO BE PARTIALLY QUALIFIED DIVIDEND AND PARTIALLY NONTAXABLE UPON COMPUTATION OF COREENERGY'S EARNINGS AND PROFITS AFTER THE TAX YEAR END.

**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 ▶ A SHAREHOLDER'S BASIS IN COREENERGY STOCK IS REDUCED BY THE NONTAXABLE DISTRIBUTIONS PAID PER SHARE, AS FOLLOWS: \$0.00 ON 03/19/13, \$0.088 ON 07/05/13, AND \$0.125 ON 10/04/13

**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 ▶ NONTAXABLE DISTRIBUTIONS ARE CONSIDERED RETURN OF CAPITAL AND REDUCE THE SHAREHOLDER'S BASIS IN ITS STOCK. NONTAXABLE DISTRIBUTIONS IN EXCESS OF THE SHAREHOLDER'S BASIS ARE TREATED AS A CAPITAL GAIN.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **TAX TREATMENT IS BASED UPON INTERNAL REVENUE CODE SECTIONS 301(c) AND 316(b).**

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18 Can any resulting loss be recognized? ▶ N/A

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

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**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 ▶ Rebecca M Sandring Date ▶ 1/15/14  
Print your name ▶ **REBECCA M. SANDRING** Title ▶ **CAO**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	