

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name COREENERGY INFRASTRUCTURE TRUST, INC.		2 Issuer's employer identification number (EIN) 20-3431375	
3 Name of contact for additional information REBECCA M SANDRING	4 Telephone No. of contact 816-875-3705	5 Email address of contact INFO@COREENERGY.REIT	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1100 WALNUT, SUITE 3350		7 City, town, or post office, state, and ZIP code of contact KANSAS CITY, MO 64106	
8 Date of action 12-31-2017		9 Classification and description COMMON STOCK	
10 CUSIP number 21870U 502	11 Serial number(s)	12 Ticker symbol CORR	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 ▶ COREENERGY INFRASTRUCTURE TRUST, INC. (COREENERGY) PAID DISTRIBUTIONS TO COMMON STOCKHOLDERS DURING 2016 THAT WERE DETERMINED TO BE PARTIALLY ORDINARY 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 DISTRIBUTION PAID PER SHARE, AS FOLLOWS: \$0.1575 ON 02/13/2017, \$0.1575 ON 05/16/2017, \$0.1575 ON 08/17/2017, AND \$0.1575 ON 11/15/2017

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 SECTION 301(c) AND 316(b).

Blank lines for listing applicable Internal Revenue Code sections.

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

Blank lines for providing information regarding resulting loss recognition.

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

Blank lines for providing other information necessary to implement the adjustment.

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 ▶ Rebecca M Sandring
Print your name ▶ REBECCA M. SANDRING

Date ▶ 1/24/18

Title ▶ SENIOR VICE PRESIDENT

Paid Preparer Use Only

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