

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

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>COREENERGY INFRASTRUCTURE TRUST, INC.</b>		2 Issuer's employer identification number (EIN) <b>20-3431375</b>	
3 Name of contact for additional information <b>REBECCA M. SANDRING</b>		4 Telephone No. of contact <b>816-875-3705</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>1100 WALNUT, SUITE 3350</b>		5 Email address of contact <b>INFO@COREENERGY.REIT</b>	
8 Date of action <b>12-31-2018</b>		7 City, town, or post office, state, and ZIP code of contact <b>KANSAS CITY, MO 64106</b>	
9 Classification and description <b>COMMON STOCK</b>			
10 CUSIP number <b>21870U 502</b>	11 Serial number(s)	12 Ticker symbol <b>CORR</b>	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) HAD NO NONTAXABLE DISTRIBUTIONS DURING 2018.**

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 ▶ **SEE COMMENT AT #14 ABOVE.**

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 ▶ **SEE COMMENT AT #14 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 ▶ **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* Date ▶ *4/24/19*  
 Print your name ▶ **REBECCA M. SANDRING** Title ▶ **SENIOR VICE PRESIDENT**

<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.			