

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|---|--|--|-----------------------------|
| 1 Issuer's name Macquarie Infrastructure Corporation | | 2 Issuer's employer identification number (EIN) 43-2052503 | |
| 3 Name of contact for additional information Andy Christiansen | 4 Telephone No. of contact 212-231-1000 | 5 Email address of contact Andy.Christiansen@macquarie.com | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 125 West 55th Street, 15th Floor | | 7 City, town, or post office, state, and Zip code of contact New York, NY 10019 | |
| 8 Date of action | 9 Classification and description | | |
| 10 CUSIP number | 11 Serial number(s) | 12 Ticker symbol MIC | 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 ▶ _____

Quarterly Distribution - March 05, 2015

Quarterly Distribution - May 19, 2015

Quarterly Distribution - August 18, 2015

Quarterly Distribution - November 18, 2015

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 ▶ _____

March 05, 2015 - Distribution of \$1.02 per share - 100% return of capital

May 19, 2015 - Distribution of \$1.07 per share - 100% return of capital

August 18, 2015 - Distribution of \$1.11 per share - 100% return of capital

November 18, 2015 - Distribution of \$1.13 per share - 100% return of capital

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 ▶ _____

Analysis of current earnings and profits

Part II Organizational Action (continued)

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

Sec. 301 & Sec. 312

18 Can any resulting loss be recognized? ▶ _____

Not by Macquarie Infrastructure Corporation

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

2015

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 ▶ *Lisa Stewart* Date ▶ 1/28/16

Print your name ▶ Lisa Stewart Title ▶ Chief Financial Officer

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| 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 ▶ |
| | Firm's address ▶ | | | | Phone no. |