

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 Jay Davis	4 Telephone No. of contact 212-231-1825	5 Email address of contact Jay.Davis@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 08, 2016

Quarterly Distribution - May 17, 2016

Quarterly Distribution - August 16, 2016

Quarterly Distribution - November 15, 2016

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 08, 2016 - Distribution of \$1.15 per share - 67.55% return of capital

May 17, 2016 - Distribution of \$1.20 per share - 67.55% return of capital

August 16, 2016 - Distribution of \$1.25 per share - 67.55% return of capital

November 15, 2016 - Distribution of \$1.29 per share - 67.55% 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

