

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

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Macquarie Infrastructure Corporation</b>		2 Issuer's employer identification number (EIN) <b>43-2052503</b>	
3 Name of contact for additional information <b>Jay Davls</b>	4 Telephone No. of contact <b>212-231-1000</b>	5 Email address of contact <b>mic@macquarie.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>125 West 55th Street, 15th Floor</b>		7 City, town, or post office, state, and ZIP code of contact <b>New York, NY 10019</b>	
8 Date of action		9 Classification and description	
10 CUSIP number <b>55608B105</b>	11 Serial number(s)	12 Ticker symbol <b>MIC</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 ▶

**Special Distribution - January 08, 2021**  
**Conversion Ratio Change on 2.0% convertible Senior notes - January 11, 2021**

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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 ▶

**January 08, 2021 - Distribution of \$11.00 per share - 51.56% return of capital**  
**January 11, 2021 - Deemed Distribution of \$94.33 per \$1,000 - 51.56% return of capital**

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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 & accumulated earnings and profits**  
**MIC stock price at close on January 08, 2021 - \$26.00**

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**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 ▶ \_\_\_\_\_

2021

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 ▶  Date ▶ 1/28/2012

Print your name ▶ Brad Troutman Title ▶ CFU

<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.