(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name AIC Income Fund QP REIT, Inc. 46-4065853 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Jerry Sackey Addo (214) 363-5620 jerrysackey-addo@aicventures.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and Zip code of contact 4131 N. Central Expwy, Suite 800 Dallas, TX 75204 8 Date of action 9 Classification and description July 2, 2018 Cash Nondividend Distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On July 2, 2018, the issuer corporation made prorata cash nondividend distributions to its Series B and Common Shareholders. 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 ▶ The amount of the July 2, 2018 cash nondividend distribution will be reported to each US shareholder on a 2018 Form 1099-DIV within Box 3. The July 2, 2018 cash nondividend distribution reduces the shareholder's basis in the issuer's security. 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 ▶ The July 2, 2018 cash nondividend distribution reduces the shareholders' basis in the security.

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Pa	ort II Organizational Action (continued)	
17	List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶	
Sec	tions 301(c) and 317(a)	
10	Can any resulting loss be recognized? ►	
18 Not	applicable. No tax loss is recognized by shareholders as a result of receiving the July 2, 2018 nondividend distributions.	
IVOL	applicable. No tax loss is recognized by shareholders as a result of receiving the July 2, 2010 hondividend distributions.	
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19	Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶	
Not	applicable.	

Posted on primary public website in lieu of filing with IRS, pursuant to IRS Treas. Reg. S.1.6045B-1(a)(3) and (b)(4).