Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer

1 Issuer's name AIC Income Fund QP REIT, Inc.		**2** Issuer's employer identification number (EIN)
3 Name of contact for additional information Jerry Sackey Addo	**4** Telephone No. of contact (214) 363-5620	**5** Email address of contact jerrysackey-addo@aicventures.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 4131 N. Central Expwy, Suite 820		**7** City, town, or post office, state, and Zip code of contact Dallas, TX 75204
8 Date of action December 31, 2014	**9** Classification and description Cash Nondividend Distribution	

10 CUSIP number	**11** Serial number(s)	**12** Ticker symbol	**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 ▶ December 31, 2014, the issuer corporation made prorata cash nondividend distributions to it's Series A and B and Common shareholders.

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 ▶

The amount of the December 31, 2014 cash nondividend distributions will be reported to each US shareholder on 2014 Forms 1099-DIV within Box 3. The December 31, 2014 cash nondividend distributions reduce the shareholder's basis in the issuer's security.

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 ▶

The December 31, 2014 cash nondividend distributions reduce the shareholder's basis in the issuer's security.

Part II **Organizational Action** (continued)

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

Sections 301(c) and 317(a)

18 Can any resulting loss be recognized? ▶

Not applicable. No tax loss is recognized by shareholders as a result of receiving the December 31, 2014 nondividend distributions.

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

Not applicable

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