

Amended

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name MID AMERICA APARTMENT COMMUNITIES, INC. dba MAA		2 Issuer's employer identification number (EIN) 62-1543819	
3 Name of contact for additional information MARGARET ZOCCOLA	4 Telephone No. of contact (901) 682-6600	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 6584 POPLAR AVE.		7 City, town, or post office, state, and Zip code of contact MEMPHIS, TN 38138	
8 Date of action 1/29/2011, 4/30/2011, 7/30/2011, 10/29/2011	9 Classification and description COMMON STOCK		
10 CUSIP number 59522J103	11 Serial number(s)	12 Ticker symbol MAA	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 ▶ **MAA DISTRIBUTED QUARTERLY CASH DISTRIBUTION TO ITS COMMON SHAREHOLDERS FOR THE 2011 TAX YEAR**
A PORTION OF THESE DISTRIBUTIONS REPRESENT A NON-DIVIDEND DISTRIBUTION. THESE DISTRIBUTIONS WERE PAID ON
JANUARY 31, 2011, APRIL 29, 2011, JULY 29, 2011, AND OCTOBER 31, 2011.

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 BASIS OF THE SECURITY SHOULD BE REDUCED BY 11.21% OF THE TOTAL**
DISTRIBUTION RECEIVED.

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 NON-DIVIDEND DISTRIBUTION REPRESENTS DISTRIBUTIONS ASSOCIATED WITH THE 2011 TAX YEAR WHICH**
ARE IN EXCESS OF THE CURRENT YEAR AND ACCUMULATED 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 ▶ I.R.C. SECTION 301(c)(2)

18 Can any resulting loss be recognized? ▶ N/A

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

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 ▶ Margaret Zoccola Date ▶ January 20, 2012

Print your name ▶ Margaret Zoccola Title ▶ Director of Tax

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.