

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
MID AMERICA APARTMENT COMMUNITIES, INC. dba MAA		62-1543819	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
MARGARET ZOCCOLA	(901) 682-6600		
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	
6584 POPLAR AVE.		MEMPHIS, TN 38138	
8 Date of action		9 Classification and description	
1/31/2013, 4/30/2013, 7/31/2013, 10/31/2013		COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
59522J103	N/A	MAA	N/A

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 2013 TAX YEAR. A PORTION OF THESE DISTRIBUTIONS DO NOT REPRESENT A NON-DIVIDEND DISTRIBUTION. THESE DISTRIBUTIONS WERE PAID ON THE FOLLOWING DATES: JANUARY 31, 2013, APRIL 30, 2013, JULY 31, 2013, AND OCTOBER 31, 2013.**

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 ▶ **OF THE DISTRIBUTIONS ABOVE, THE BASIS OF THE SECURITY SHOULD NOT BE REDUCED BY THE TOTAL DISTRIBUTION.**

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 CALCULATION FOR THE DISTRIBUTIONS MADE TO COMMON STOCK SHAREHOLDERS WAS BASED ON 2013 EARNINGS AND PROFITS AS CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY IRC SECTION 857(d) FOR ADJUSTMENTS SPECIFIC TO REITs.**

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)

I.R.C SECTION 857

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 ▶ **REPORTABLE FOR TAX YEAR**

ENDING DECEMBER 31, 2013

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 ▶ 1.22.14

Print your name ▶ **Margaret Zoccola** Title ▶ **Director of Federal & State 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 ▶		Phone no.	
Firm's address ▶				