

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name AmREIT, Inc.		2 Issuer's employer identification number (EIN) 20-8857707	
3 Name of contact for additional information Brett Treadwell	4 Telephone No. of contact 713-850-1400	5 Email address of contact btreadwell@amreit.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 8 Greenway Plaza, Suite 1000		7 City, town, or post office, state, and Zip code of contact Houston, TX 77046	
8 Date of action 3/30/2012; 6/29/2012; 9/28/2012; 12/31/2012		9 Classification and description Class A & Class B Common Stock - AmREIT, Inc.	
10 CUSIP number 03216B109; 03216B208	11 Serial number(s)	12 Ticker symbol AMRE	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 ► **The Company paid cash distributions on its Class A and Class B common stock during 2012. Dates are as follows:**

Record Dates: 3/30/2012; 6/19/2012; 9/18/2012; 12/21/2012

Payment Dates: 3/30/2012 - \$0.20/share (adjusted to reflect the one-for-two reverse split on Class A Common shares in July 2012)

6/29/2012 - \$0.20/share (adjusted to reflect the one-for-two reverse split on Class A Common shares in July 2012)

9/28/2012 - \$0.20/share

12/31/2012 - \$0.20/share

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 2012 earnings and profits of the company were determined on January 16, 2013.**

The Company has made distributions in excess of earnings and profits that are 31.5% non-taxable (return of capital) and 68.5% taxable.

The non-taxable return of capital reduces the tax basis on a per share basis as follows:

3/30/12 - \$0.06296

6/29/12 - \$0.06296

9/28/12 - \$0.06296

12/31/12 - \$0.06296

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 Company determines its annual earnings and profits under IRC Section 312 (as modified by IRC Section 857(d) for a Real Estate Investment Trust) and regulations thereunder. Distributions in excess of earnings and profits reduce the shareholder's basis in common stock on the dates listed above.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Code Section 301(c)(2) provides that the portion of the cash distribution on common stock which is not a dividend shall be applied against and reduce the adjusted basis of stock. Any distributions in excess of the basis of the stock will be considered capital gain.

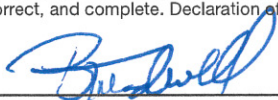
18 Can any resulting loss be recognized? ► No tax loss is recognized by shareholders as a result of receiving the distribution payments.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The cash distribution will be reported to shareholders on the 2012 Federal Form 1099-DIV.

Sign
Here

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.

Signature ►



Date ►

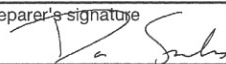
1/23/13

Print your name ► **BRETT TREADWELL**Title ► **MANAGING VP - FINANCE****Paid
Preparer
Use Only**

Print/Type preparer's name

DAVID SANDERS

Preparer's signature



Date

1/22/13

Check ☐ if
self-employed

PTIN

P00407038Firm's name ► **DELOITTE TAX LLP**Firm's EIN ► **86-1065772**Firm's address ► **1111 BAGBY, SUITE 4500, HOUSTON, TX 77002**Phone no. **713-982-2000**

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054