
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report: **May 9, 2016**

ICON Equipment and Corporate Infrastructure Fund Fourteen, L.P.

(Exact Name of Registrant as Specified in Charter)

Delaware

(State or Other Jurisdiction of
Incorporation)

000-53919

(Commission File Number)

26-3215092

(I.R.S. Employer Identification No.)

**3 Park Avenue, 36th Floor
New York, New York 10016**

(Address of Principal Executive Offices)

(212) 418-4700

(Registrant's telephone number, including area
code)

Not applicable

(Former name or former address, if changed since
last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions (see General Instruction A.2. below):

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 Regulation FD Disclosure

On or about May 9, 2016, ICON Capital, LLC, the Investment Manager of the Registrant, will notify the registered representatives of the limited partners of the Registrant that the Registrant's liquidation period will commence on May 19, 2016 and is expected to continue for several years.

The information in this Report is provided under Item 7.01 of Form 8-K and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section.

Item 9.01 Financial Statements and Exhibits

(d) The following exhibit is furnished herewith:

99.1 Notice to the Registered Representatives of the Limited Partners of the Registrant dated May 9, 2016

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ICON EQUIPMENT AND CORPORATE INFRASTRUCTURE
FUND FOURTEEN, L.P.

By: ICON GP 14, LLC, its General Partner

Dated: May 9, 2016

By: /s/ Michael A. Reisner

Michael A. Reisner

Co-President and Co-Chief Executive Officer



May 9, 2016

Re: ICON Equipment and Corporate Infrastructure Fund Fourteen, L.P. ("Fund Fourteen")

Dear Registered Representative:

We are writing to notify you in advance that the Liquidation Period for Fund Fourteen is scheduled to commence on May 19, 2016 and is expected to continue for several years. Your clients will receive the letter below, which will be mailed out in May. Should you have any questions, please feel free to call your Marketing Director at (800) 435-5697 or our Investor Relations Department at (800) 343-3736.

May 11, 2016

Re: ICON Equipment and Corporate Infrastructure Fund Fourteen, L.P. ("Fund Fourteen")

Dear Investor:

We are writing to advise you that, effective May 18, 2016, we will officially close our Operating Period and enter the Liquidation Period. Distributions during the Liquidation Period will be made at the Investment Manager's discretion and the amount and timing of such will be based on the portfolio and Fund's performance. Accordingly, after the distribution paid on June 1, 2016, there may be periods with no distribution as we work to maximize portfolio value.

As always, if you have any questions, please feel free to contact our Investor Relations Department at (800) 343-3736.

Sincerely,

ICON Capital, LLC

A handwritten signature in black ink, appearing to read 'Michael A. Reisner'.

Michael A. Reisner
Co-President and Co-CEO

A handwritten signature in black ink, appearing to read 'Mark Gatto'.

Mark Gatto
Co-President and Co-CEO