

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name SILA REALTY TRUST, INC. (F/K/A CARTER VALIDUS MISSION CRITICAL REIT II, INC.)		2 Issuer's employer identification number (EIN) 46-1854011	
3 Name of contact for additional information KAY NEELY, CFO		4 Telephone No. of contact 813-316-4278	5 Email address of contact KNEELY@SILAREALTYTRUST.COM
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 4890 WEST KENNEDY BLVD., SUITE 650		7 City, town, or post office, state, and ZIP code of contact TAMPA, FL 33609	
8 Date of action SEE LINE 15		9 Classification and description A-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS	
10 CUSIP number 146280102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) VARIOUS

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 TAXPAYER MADE CASH DISTRIBUTIONS TO ITS COMMON STOCKHOLDERS FOR THE 2020 TAX YEAR.
A PORTION OF THESE DISTRIBUTIONS IS IN EXCESS OF CURRENT AND ACCUMULATED EARNINGS AND PROFITS AND REPRESENTS A NONTAXABLE RETURN OF CAPITAL. THE DISTRIBUTIONS WERE MADE ON THE DATES SET FORTH IN LINE 15.

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 ▶

DIVIDEND DATE	% DISTRIBUTION PAID TREATED AS REDUCTION IN BASIS
2/3/2020	100%
3/3/2020	100%
4/1/2020	100%
5/1/2020	100%
6/1/2020	100%
7/1/2020	100%
8/3/2020	100%
9/1/2020	100%

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 TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY IRC SECTION 857(d) FOR A REAL ESTATE INVESTMENT TRUST AND THE REGULATIONS THEREUNDER. DISTRIBUTIONS IN EXCESS OF THE CURRENT YEAR EARNINGS AND PROFITS AND ACCUMULATED EARNINGS AND PROFITS REDUCE THE STOCKHOLDER'S TAX BASIS IN ITS SHARES TO THE EXTENT OF ITS REMAINING STOCK BASIS IN ITS SHARES. ANY NONTAXABLE DISTRIBUTION IN EXCESS OF A STOCKHOLDER'S BASIS SHOULD BE TREATED AS A GAIN FROM THE SALE OR EXCHANGE OF A PROPERTY.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTION 301(C)(2) PROVIDES THAT THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF COMMON STOCK.

18 Can any resulting loss be recognized? ▶ THE ORGANIZATIONAL ACTION REPORTED HEREIN DOES NOT RESULT IN ANY LOSSES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THESE ACTIONS ARE EFFECTIVE ON THE DATES IDENTIFIED ABOVE.

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 ▶ *Kay Neely* Date ▶ 1/27/2021

Print your name ▶ KAY NEELY Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>COURTNEY CROWE</u>	<u><i>[Signature]</i></u>	<u>1/27/2021</u>		<u>P01490143</u>
	Firm's name ▶ <u>KPMG LLP</u>	Firm's address ▶ <u>303 PEACHTREE STREET N.E., SUITE 2000, ATLANTA, GA 30308-3210</u>		Firm's EIN ▶	<u>13-5565207</u>
				Phone no.	<u>404-222-3000</u>

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8 Date of action SEE LINE 15		9 Classification and description I-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS	
10 CUSIP number 146280300	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) VARIOUS

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 TAXPAYER MADE CASH DISTRIBUTIONS TO ITS COMMON STOCKHOLDERS FOR THE 2020 TAX YEAR.

A PORTION OF THESE DISTRIBUTIONS IS IN EXCESS OF CURRENT AND ACCUMULATED EARNINGS AND PROFITS AND REPRESENTS A NONTAXABLE RETURN OF CAPITAL. THE DISTRIBUTIONS WERE MADE ON THE DATES SET FORTH IN LINE 15.

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 ▶ _____

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DIVIDEND DATE	AS REDUCTION IN BASIS		
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4/1/2020	100%	12/1/2020	100%
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Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTION 301(C)(2) PROVIDES THAT THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF COMMON STOCK.

18 Can any resulting loss be recognized? ▶ THE ORGANIZATIONAL ACTION REPORTED HEREIN DOES NOT RESULT IN ANY LOSSES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THESE ACTIONS ARE EFFECTIVE ON THE DATES IDENTIFIED ABOVE.

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Signature ▶ *Kay Neely* Date ▶ 1/27/2021

Print your name ▶ KAY NEELY Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>COURTNEY CROWE</u>	<u><i>Courtney Crowe</i></u>	<u>1/27/2021</u>		<u>P01490143</u>
	Firm's name ▶ <u>KPMG LLP</u>	Firm's EIN ▶ <u>13-5565207</u>		Phone no. <u>404-222-3000</u>	
Firm's address ▶ <u>303 PEACHTREE STREET N.E., SUITE 2000, ATLANTA, GA 30308-3210</u>					

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8 Date of action SEE LINE 15		9 Classification and description T-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS	
10 CUSIP number 146280201	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) VARIOUS

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

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Part II Organizational Action *(continued)*

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	<u>COURTNEY CROWE</u>	<u><i>Courtney Crowe</i></u>	<u>1/27/2021</u>		<u>P01490143</u>
	Firm's name ▶ <u>KPMG LLP</u>	Firm's EIN ▶ <u>13-5565207</u>		Phone no. <u>404-222-3000</u>	
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8 Date of action SEE LINE 15		9 Classification and description T2-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS	
10 CUSIP number 146280409	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) VARIOUS

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