## (December 2017

Department of the Treasury

### **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name SILA REALTY TRUST, INC. 46-1854011 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact KNEELY@SILAREALTYTRUST.COM KAY NEELY, CFO 813-316-4278 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 1001 WATER STREET, SUITE 800 TAMPA, FL 33602 8 Date of action 9 Classification and description SEF LINE 15 A-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 146280102 **VARIOUS** N/A N/A Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 2022 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. 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 15 share or as a percentage of old basis % DISTRIBUTION PAID TREATED **DIVIDEND DATE** AS REDUCTION IN BASIS 1/3/2022 59.05710% 9/1/2022 59.05710% 2/1/2022 59.05710% 10/1/2022 59.05710% 3/1/2022 59.05710% 11/1/2022 59.05710% 4/1/2022 59.05710% 12/1/2022 59.05710% 5/1/2022 59.05710% 6/1/2022 59.05710% 7/1/2022 59.05710% 8/1/2022 59.05710% 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.

### Page 2 Form 8937 (12-2017) Part II **Organizational Action** (continued) 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. Can any resulting loss be recognized? ▶ THE ORGANIZATIONAL ACTION REPORTED HEREIN DOES NOT RESULT IN ANY LOSSES. 18 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 2/2/2023 Here Date > Print your name ► KAY C. NEELY **CFO** Title ▶ Preparer's signature Print/Type preparer's name PTIN **Paid** Check if

Firm's address ► 303 PEACHTREE STREET N. E., SUITE 2000, ATLANTA, GA 30308-3210

**COURTNEY CROWE** 

Firm's name

KPMG LLP

**Preparer** 

Use Only

2/2/2023

self-employed

Firm's EIN ▶

Phone no.

P01490143

13-5565207

404-222-3000

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service			► See separate instructions.				
Part I Reporting	g Issuer						
1 Issuer's name		2 Issuer's em	2 Issuer's employer identification number (EIN)				
SILA REALTY TRUST, I	NC.				46-1854011		
3 Name of contact for a	additional information	4 Telephor	ne No. of contact	5 Email addres	5 Email address of contact		
KAY NEELY, CFO			813-316-4278		KNEELY@SILAREALTYTRUST.COM		
6 Number and street (c	r P.O. box if mail is no	7 City, town, or p	7 City, town, or post office, state, and ZIP code of contact				
1001 WATER STREET,	SUITE 800	TAMPA, FL 336	02				
8 Date of action							
SEE LINE 15			I-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS				
10 CUSIP number	CUSIP number 11 Serial number(s)		12 Ticker symbol	13 Account nur	13 Account number(s)		
146280300	N/A		N/A		VARIOUS		
Part II Organiza	tional Action Atta	ch additiona	I statements if needed. Se	e back of form for ac	dditional questions.		
			ONS WERE MADE ON THE D		D PROFITS AND REPRESENTS LINE 15.		
15 Describe the quant	itative effect of the orga	anizational ac	tion on the basis of the securi	ty in the hands of a U.S	S. taxpayer as an adjustment per		
•	ntage of old basis ▶			-,			
	% DISTRIBUTI	ON PAID TRI	EATED				
DIVIDEND DATE	AS REDUCT	ION IN BASIS					
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2/1/2022	59.0571			10/1/2022	59.05710%		
3/1/2022	59.0571			11/1/2022	59.05710%		
4/1/2022	59.0571	0%		12/1/2022	59.05710%		
5/1/2022	59.0571						
6/1/2022	59.0571						
7/1/2022	59.0571						
8/1/2022	59.0571	0%					
valuation dates ▶ ]	THE TAXPAYER'S EA	RNINGS AND	PROFITS WERE CALCULA	TED UNDER IRC SEC			
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			ACCUMULATED EARNINGS				
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IN EXCESS OF A STOC	KHULDER'S BASIS S	HOULD BE T	REATED AS A GAIN FROM	THE SALE OR EXCHA	INGE OF A PROPERTY.		

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3 Name of contact for ad	ditional information	4 Telephor	e No. of contact	5 Email addres	5 Email address of contact			
KAY NEELY, CFO			813-316-4278	KNEELY@SILA	KNEELY@SILAREALTYTRUST.COM			
6 Number and street (or F	P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or p	post office, state, and ZIP code of contact			
1001 WATER STREET, SU	JITE 800	TAMPA, FL 336	TAMPA, FL 33602					
8 Date of action								
SEE LINE 15			T-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS					
0 CUSIP number 11 Serial number(s)		)	12 Ticker symbol	13 Account nu	13 Account number(s)			
146280201	N/A	,	N/A		VARIOUS			
	·	1 - 1 ! # !			ck of form for additional questions.			
the action ► THE TA A PORTION OF THESE DI	AXPAYER MADE CA STRIBUTIONS IS IN	SH DISTRIB EXCESS OF	UTIONS TO ITS COMMON S	STOCKHOLDERS FOR ATED EARNINGS ANI	PROFITS AND REPRESENTS			
15 Describe the quantita share or as a percent	· ·	nizational act	ion on the basis of the secur	ity in the hands of a U.S	S. taxpayer as an adjustment per			
Share or as a percent	Mage of old basis ✓ Mage of old basis ✓	NI DAID TDE	ATED					
DIVIDEND DATE	AS REDUCTION							
1/3/2022	59.05710 <sup>1</sup>		<u>'</u>	9/1/2022	59.05710%			
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8/1/2022	59.05710							
valuation dates ► TH IRC SECTION 857(d) FOR OF THE CURRENT YEAR TAX BASIS IN ITS SHARE	E TAXPAYER'S EAR A REAL ESTATE IN EARNINGS AND PRO S TO THE EXTENT O	NINGS AND /ESTMENT DFITS AND A DFITS REMA	PROFITS WERE CALCULATERUST AND THE REGULAT	ATED UNDER IRC SECTIONS THEREUNDER. S AND PROFITS REDUCES SHARES. ANY NON				

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