

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

<b>1</b> Issuer's name  SILA REALTY TRUST, INC.		<b>2</b> Issuer's employer identification number (EIN)  46-1854011	
<b>3</b> Name of contact for additional information  KAY NEELY, CFO	<b>4</b> Telephone No. of contact  813-316-4278	<b>5</b> Email address of contact  KNEELY@SILAREALTYTRUST.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  1001 WATER STREET, SUITE 800		<b>7</b> City, town, or post office, state, and ZIP code of contact  TAMPA, FL 33602	
<b>8</b> Date of action  SEE LINE 15		<b>9</b> Classification and description  A-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS	
<b>10</b> CUSIP number  146280102	<b>11</b> Serial number(s)  N/A	<b>12</b> Ticker symbol  N/A	<b>13</b> 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 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.

**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 ► % DISTRIBUTION PAID TREATED

DIVIDEND DATE	AS REDUCTION IN BASIS		
<u>1/3/2022</u>	<u>59.05710%</u>	<u>9/1/2022</u>	<u>59.05710%</u>
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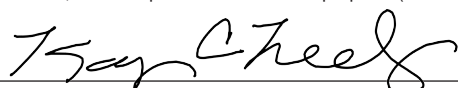
**Part II** Organizational Action (continued)

**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.


**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 ► 2/2/2023

Print your name ► KAY C. NEELY

Title ► CFO

**Paid  
Preparer  
Use Only**

Print/Type preparer's name <u>COURTNEY CROWE</u>	Preparer's signature <u></u>	Date <u>2/2/2023</u>	Check <input type="checkbox"/> if self-employed	PTIN <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>				

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

# Report of Organizational Actions Affecting Basis of Securities

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

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

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% DISTRIBUTION PAID TREATED

DIVIDEND DATE AS REDUCTION IN BASIS

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**Part II** **Organizational Action** (continued)

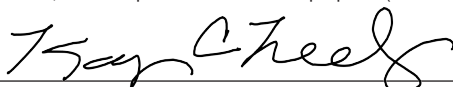
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IRC SECTION 301(C)(2) PROVIDES THAT THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST  
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**18** Can any resulting loss be recognized? ► THE ORGANIZATIONAL ACTION REPORTED 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.

**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 ► 2/2/2023

Print your name ► KAY C. NEELY

Title ► CFO

**Paid  
Preparer  
Use Only**

Print/Type preparer's name <u>COURTNEY CROWE</u>	Preparer's signature <u></u>	Date <u>2/2/2023</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01490143</u>
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<b>8</b> Date of action  SEE LINE 15		<b>9</b> Classification and description  T-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS	
<b>10</b> CUSIP number  146280201	<b>11</b> Serial number(s)  N/A	<b>12</b> Ticker symbol  N/A	<b>13</b> Account number(s)  VARIOUS

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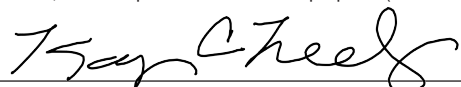
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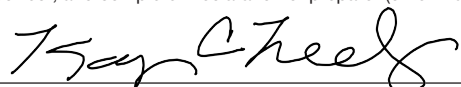
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