

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
SILA REALTY TRUST, INC.		46-1854011	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
ROBERT LABENSKI, CAO	904-234-4799	RLABENSKI@SILAREALTYTRUST.COM	
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	
SEE LINE 15		A-COMMON STOCK - CASH AND DRIP DISTRIBUTIONS	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
146280102	N/A	N/A	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 2023 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		
1/1/2023	38.5939%	9/1/2023	38.5939%
2/1/2023	38.5939%	10/1/2023	38.5939%
3/1/2023	38.5939%	11/1/2023	38.5939%
4/1/2023	38.5939%	12/1/2023	38.5939%
5/1/2023	38.5939%		
6/1/2023	38.5939%		
7/1/2023	38.5939%		
8/1/2023	38.5939%		

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.

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. TO THE EXTENT THE NON-DIVIDEND DISTRIBUTIONS EXCEED THE SHAREHOLDER'S TAX BASIS IN THE ISSUER'S COMMON SHARES, THE SHAREHOLDER SHOULD RECOGNIZE GAIN FROM THE SALE OR EXCHANGE OF SUCH SHARES.

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

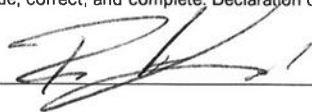
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

THESE ACTIONS ARE EFFECTIVE ON THE DATES IDENTIFIED ABOVE. THE DIVIDEND AND NON-DIVIDEND PORTIONS OF THE DISTRIBUTIONS WERE REPORTED TO THE SHAREHOLDERS ON THEIR 2023 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 ►

1/29/24

Print your name ► ROBERT LABENSKI

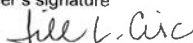
Title ► CAO

Paid Preparer Use Only

Print/Type preparer's name

JILL CIRC

Preparer's signature



Date

1/29/24

Check ☐ if self-employed

PTIN

P02024342

Firm's name ► RSM US LLP

Firm's EIN ► 42-0714325

Firm's address ► 30 S. WACKER DRIVE, SUITE 3300, CHICAGO, IL 60606

Phone no. 312-634-3400

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

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146280102	N/A	N/A	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)**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. TO THE EXTENT THE NON-DIVIDEND DISTRIBUTIONS EXCEED THE SHAREHOLDER'S TAX BASIS IN THE ISSUER'S COMMON SHARES, THE SHAREHOLDER SHOULD RECOGNIZE GAIN FROM THE SALE OR EXCHANGE OF SUCH SHARES.

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 ►

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Signature ►



Date ►

1/29/24

Print your name ► ROBERT LABENSKI

Title ► CAO

Paid Preparer Use Only

Print/Type preparer's name

JILL CIRC

Preparer's signature



Date

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Check ☐ if self-employed

PTIN

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Firm's name ► RSM US LLP

Firm's EIN ► 42-0714325

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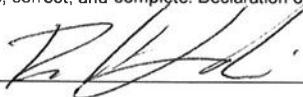
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