## Form **8937**(December 2017) Department of the Treasury

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

► See separate instructions

OMB No. 1545-0123

Port   Porertin	- loouer		occ separate matractions.	
Part I Reportin	gissuer			
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 Telephor	e No. of contact	5 Email address of contact
ROBERT LABENSKI	, CAO	904-234-	-4799	RLABENSKI@SILAREALTYTRUST.COM
6 Number and street (o			street address) of contact	7 City, town, or post office, state, and ZIP code of contact
1001 WATER STRE	ET, SUITE 800			TAMPA, FL 33602
8 Date of action		9 Class	sification and description	
		A-COM	MON STOCK - CASH AN	ND DRIP DISTRIBUTIONS
SEE LINE 15				
10 CUSIP number	11 Serial number(s	s)	12 Ticker symbol	13 Account number(s)
	N/A			VARIOUS
146280102			N/A	
				back of form for additional questions.
				against which shareholders' ownership is measured for
the action ► THE	TAXPAYER MADE	CASH DI	STRIBUTIONS TO ITS	COMMON STOCKHOLDERS FOR THE 2023
				OF CURRENT AND ACCUMULATED
				OF CAPITAL. THE DISTRIBUTIONS WERE
MADE ON THE DAT	ES SET FORTH I	N LINE 1	5.	
		nizational act	ion on the basis of the security	in the hands of a U.S. taxpayer as an adjustment per
share or as a perce		UTON DAT	D EDELED	
DIVIDEND DATE	% DISTRIBU			
DIVIDEND DATE 1/1/2023	AS REDUCT			22 5222
	38.593		9/1/2023	38.5939%
2/1/2023 3/1/2023	38.593		10/1/2023	
	38.593		11/1/2023	38.5939%
4/1/2023	38.593		12/1/2023	38.5939%
5/1/2023	38.593			
6/1/2023	38.593			
7/1/2023	38.593			
8/1/2023	38.593	<del>}</del> %		
				on, such as the market values of securities and the
				CALCULATED UNDER IRC SECTION 312
AS MODIFIED BY	IRC SECTION 85	(d) FOR	A REAL ESTATE INVE	ESTMENT TRUST AND THE REGULATIONS
THEREUNDER.				

Part II	<b>Organizational Action</b>	(continued)
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17 Li	at tha	applicable Internal Bayerya Cada as	- +i (-) (-)	11.1.11		
		applicable Internal Revenue Code se ION 301(C)(2) PROVIDES				
CHATI	DE	APPLIED AGAINST AND R	EDUCE THE AD HIGHER	OF A DISTRIE	SULLON WHI	CH IS NOT A DIVIDEND
		DEND DISTRIBUTIONS EXC				
SHARE	.S,	THE SHAREHOLDER SHOULD	RECOGNIZE GAIN FR	OM THE SALE	OR EXCHAN	IGE OF SUCH SHARES.
18 Ca		y resulting loss be recognized? ► TI	HE ORGANIZATIONAL	ACTION REPOR	TED HEREI	N DOES NOT RESULT IN
	1100					
			100			
<b>19</b> Pr	ovida	any other information necessary to in	applement the adjustment are	h an the venewhele t		
						NID AND MAIL DEVICE
		TIONS ARE EFFECTIVE ON				
PORTI	ONS	OF THE DISTRIBUTIONS	WERE REPORTED TO T	HE SHAREHOLD	ERS ON TH	EIR 2023 1099-DIV.
- 1	Unde	r penalties of perjury, I declare that I have	examined this return, including a	ccompanying schedule	es and statement	s, and to the best of my knowledge and
_ 1	beller	, it is true, correct, and complete. Declarat	ion of preparer (other than officer)	is based on all informa	tion of which prep	parer has any knowledge.
Sign			,			/ /
Here	Signa	iture • 1	/	D:	ate▶ //	29/24
- 1	3					
- 1	Print	yourname ► ROBERT LABENSKI			tle▶ CAO	
	3 DOM:	Print/Type preparer's name	Preparer's signature		tle ► CAO Date	Observe To as PTIN
Paid			file L. W			Uneck     If
Prepa		JILL CIRC	Jun 1.00	1	/29/24	self-employed P02024342
Use O		Firm's name ► RSM US LLP				Firm's EIN ▶ 42-0714325
		Firm's address ▶ 30 S. WACKER			IL 60606	Phone no. 312-634-3400
Send For	rm 89	37 (including accompanying stateme	nts) to: Department of the Tre	asury, Internal Reve	nue Service. Or	iden. UT 84201-0054

### Form **8937**(December 2017) Department of the Treasury

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

OMB No. 1545-0123

Internal Revenue Service			See separate instructions.	
Part I Reporting	g Issuer			
1 Issuer's name			2 Issuer's employer identification number (EIN)	
SILA REALTY TRUST, INC.				46-1854011
			ne No. of contact	5 Email address of contact
DODDER I I DEVICE			4700	
ROBERT LABENSKI		904-234	-4 /99 street address) of contact	RLABENSKI@SILAREALTYTRUST.COM
o Hamber and street (o	F.O. DOX II Maii is not	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
1001 WATER STREE	ET, SUITE 800	i i		TAMPA, FL 33602
8 Date of action		9 Clas	sification and description	
SEE LINE 15		I-COM	IMON STOCK - CASH A	AND DRIP DISTRIBUTIONS
10 CUSIP number	11 Serial number(	(c)	12 Ticker symbol	13 Account number(s)
TO COOL HOLLIOGI	N/A	3)	12 Hoker Symbol	VARIOUS
146280102	11,711		N/A	VARIOUS
	tional Action Attac	ch additiona		e back of form for additional questions.
14 Describe the organi	zational action and, if a	applicable, the	e date of the action or the date	against which shareholders' ownership is measured for
the action ► THE	TAXPAYER MADE	CASH DI	STRIBUTIONS TO ITS	COMMON STOCKHOLDERS FOR THE 2023
TAX YEAR. A PORT	CION OF THESE	DISTRIBU	JTIONS IS IN EXCESS	OF CURRENT AND ACCUMULATED
				OF CAPITAL. THE DISTRIBUTIONS WER
MADE ON THE DATE				
15 Describe the quantit	tative effect of the orga	inizational act	tion on the basis of the security	y in the hands of a U.S. taxpayer as an adjustment per
share or as a percer		mzational act	non on the basis of the security	y in the hands of a 0.5. taxpayer as an adjustment per
	% DISTRIBU	TION PAI	D TREATED	
DIVIDEND DATE	AS REDUCT			
1/1/2023	38.593		9/1/2023	38.5939%
2/1/2023	38.593		10/1/2023	
3/1/2023	38.593		11/1/2023	
4/1/2023	38.593		12/1/2023	
5/1/2023	38.593		12/1/2025	30.33338
6/1/2023	38.593			
7/1/2023	38.593			
8/1/2023	38.593			
0/1/2023	30.333	20		
46 December Albert I				
				ion, such as the market values of securities and the
				CALCULATED UNDER IRC SECTION 312
	RC SECTION 85	7(d) FOR	A REAL ESTATE INV	ESTMENT TRUST AND THE REGULATIONS
THEREUNDER.				

Part II	Organizational	Action	(continued)

17 L	ist the	applicable Internal Revenue Code sec	tion(s) and subsection(s) upon which	the tax treatment is based	
		ION 301(C)(2) PROVIDES			
SHALI	L BE	APPLIED AGAINST AND RE	DUCE THE ADJUSTED BASI	S OF COMMON STOC	TO THE EXTENT THE
NON-I	IVIC	DEND DISTRIBUTIONS EXCE	ED THE SHAREHOLDER'S T	TAX BASIS IN THE	ISSUER'S COMMON
SHARI	ES,	THE SHAREHOLDER SHOULD :	RECOGNIZE GAIN FROM TE	IE SALE OR EXCHAN	IGE OF SUCH SHARES
	,		THE CHILL STILL STORY	IL BIBB OK ENGIN	TOD OF BUCH BHARES.
-					
-					
18 C	an an	y resulting loss be recognized? $\blacktriangleright$ THEES.	ORGANIZATIONAL ACTIO	N REPORTED HEREI	N DOES NOT RESULT IN
<b>19</b> Pi	rovide	any other information necessary to imp	plement the adjustment, such as the	renortable tax year ▶	
		TIONS ARE EFFECTIVE ON T			ND AND NON-DIVIDEND
		OF THE DISTRIBUTIONS WE			
		or the promise the	THE REPORTED TO THE BIT	THEHOUDERS ON TH	EIR 2023 1099-DIV.
	Unde	r penalties of perjury, I declare that I have e	xamined this return, including accompan	ying schedules and statement	s, and to the best of my knowledge and
	bellef	it is true, correct, and complete. Declaration	of preparer (other than officer) is based of	on all information of which prep	parer has any knowledge.
Sign		-1///		. /	/ /
Here	Signa	ture V		Date ▶ //	27/24
	3			50.07	
	Print	your name ► ROBERT LABENSKI		Title ► CAO	
Del I	· mit	Print/Type preparer's name	Preparer's signature	Title ► CAO  Date	Objects CD // PTIN
Paid		JILL CIRC	file L. Circ		Check     If
Prepa			300000	1/29/24	self-employed P02024342
Use C	nly	Firm's name NSM US LLP	DD THE OWNER COSC	7.7.7.7.	Firm's EIN ▶ 42-0714325
		Firm's address ▶ 30 S. WACKER		ICAGO, IL 60606	Phone no. 312-634-3400
Send Fo	rm 89	37 (including accompanying statements	<ul><li>s) to: Department of the Treasury. In</li></ul>	ternal Revenue Service Or	iden. UT 84201-0054

# Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

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

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	glssuer				
1 Issuer's name				2 Issuer's employer identification number (EIN)	
SILA REALTY TRU				46-1854011	
3 Name of contact for a	additional information	4 Telephone No. of contact	it .	5 Email address of contact	
202222 11224					
ROBERT LABENSKI		904-234-4799		RLABENSKI@SILAREALTYTRUST.COM	
o Number and street (o	r P.O. dox if mail is not	delivered to street address)	of contact	7 City, town, or post office, state, and ZIP code of contact	
1001 WATER STRE	פוודשה סטט			MAMPA EI 22602	
8 Date of action	E1, SULLE 600	9 Classification and de	ecription	TAMPA, FL 33602	
Butto of dottor				DRIP DISTRIBUTIONS	
SEE LINE 15		1 COMMON STOCK	- CASH AND	DRIP DISTRIBUTIONS	
10 CUSIP number	11 Serial number(	s) 12 Ticker sy	mbol	13 Account number(s)	
	N/A			VARIOUS	
146280102		N/A			
Part II Organiza	tional Action Attac	h additional statements in	needed. See bar	ck of form for additional questions.	
14 Describe the organi	zational action and, if a	pplicable, the date of the ac	ion or the date aga	inst which shareholders' ownership is measured for	
the action ► THE	TAXPAYER MADE	CASH DISTRIBUTIO	NS TO ITS CO	OMMON STOCKHOLDERS FOR THE 2023	
TAX YEAR. A PORT	TION OF THESE	DISTRIBUTIONS IS	IN EXCESS OF	F CURRENT AND ACCUMULATED	
EARNINGS AND PRO	OFITS AND REPR	ESENTS A NONTAXAB	LE RETURN OF	F CAPITAL. THE DISTRIBUTIONS WERE	
MADE ON THE DATE					
4 m - m - m - m					
15 Describe the quantit share or as a percer	ative effect of the organisms	nizational action on the basis	of the security in t	he hands of a U.S. taxpayer as an adjustment per	
Silare of as a percer		TION PAID TREATED			
DIVIDEND DATE		ION IN BASIS			
1/1/2023	38.593		9/1/2023	38.5939%	
2/1/2023	38.593		10/1/2023	38.5939%	
3/1/2023	38.593		11/1/2023	38.5939%	
4/1/2023	38.593		12/1/2023	38.5939%	
5/1/2023	38.593		12/1/2023	30.39394	
6/1/2023	38.593				
7/1/2023	38.593				
8/1/2023					
3/1/2023	38.593	9 8			
40 5 7 7					
				such as the market values of securities and the	
				LCULATED UNDER IRC SECTION 312	
	RC SECTION 85	7(d) FOR A REAL E	STATE INVEST	IMENT TRUST AND THE REGULATIONS	
THEREUNDER.					

Part	937 (12-2017)  Organizational Action (continued)	age
T Care	Organizational Action (continued)	_
17 L	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 DIVIDE	ND
SHAL	L BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF COMMON STOCK. TO THE EXTENT T	HE
NON-	DIVIDEND DISTRIBUTIONS EXCEED THE SHAREHOLDER'S TAX BASIS IN THE ISSUER'S COMMON	
	ES, 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	TN
	LOSSES.	714
		_
		_
<b>19</b> P	rovide any other information necessary to implement the adjustment, such as the reportable tax year ▶	
THESE	E ACTIONS ARE EFFECTIVE ON THE DATES IDENTIFIED ABOVE. THE DIVIDEND AND NON-DIVIDEN	D
PORTI	IONS OF THE DISTRIBUTIONS WERE REPORTED TO THE SHAREHOLDERS ON THEIR 2023 1099-DIV.	
		_
		_
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge	e an
	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	17/1/1	

Here

Signature ▶ Print your name ► ROBERT LABENSKI

Paid Preparer | JILL CIRC

Print/Type preparer's name

Preparer's signature

Title ► CAO Date 1/29/24

Check if if self-employed P02024342 PTIN

Use Only 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