

Report of Organizational Actions Affecting Basis of Securities

▶ 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	
KAY C. NEELY	(813) 316-4284	KNEELY@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	
MAY 1, 2024		REVERSE STOCK SPLIT - CLASS A OF COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
OLD/NEW 146280102/146280508	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 ▶ **EFFECTIVE MAY 1, 2024, THE ISSUER AFFECTED A 1 FOR 4 REVERSE STOCK SPLIT OF EACH ISSUED AND OUTSTANDING SHARE OF ITS CLASS A COMMON STOCK ("COMMON STOCK") AS OF THE EFFECTIVE DATE.**

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 ▶ **THE REVERSE STOCK SPLIT WAS A NON-TAXABLE TRANSACTION. UPON THE 1 FOR 4 REVERSE STOCK SPLIT, EACH SHAREHOLDER OF THE ISSUER RECEIVED 1 COMMON SHARE IN EXCHANGE FOR 4 COMMON SHARES HELD. AS A RESULT OF THE REVERSE STOCK SPLIT, SHAREHOLDERS WILL BE REQUIRED TO ALLOCATE THE AGGREGATE TAX BASIS IN THEIR COMMON STOCK HELD IMMEDIATELY PRIOR TO THE REVERSE STOCK SPLIT AMONG THE SHARES OF COMMON STOCK HELD IMMEDIATELY AFTER THE TRANSACTION (INCLUDING FRACTIONAL SHARES DEEMED RECEIVED).**

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 ▶ **WHILE THE BASIS "PER SHARE" IS IMPACTED BY THE REVERSE STOCK SPLIT, THE BASIS OF THE SHAREHOLDER'S TOTAL INVESTMENT REMAINS UNCHANGED.**

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 SECTIONS 368(a)(1)(E), 354(a)(1), and 358(a)(1)

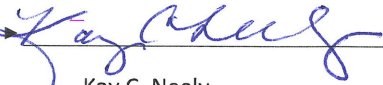
18 Can any resulting loss be recognized? ► **THE REVERSE STOCK SPLIT IS NON-TAXABLE AND THEREFORE NO GAIN OR LOSS IS RECOGNIZED AS A RESULT OF THE TRANSACTION.**

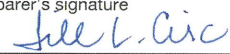
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **THE REPORTABLE YEAR IN WHICH THE REVERSE STOCK SPLIT OCCURRED IS 2024.**

THE INFORMATION SET FORTH IN THIS FORM 8937 DOES NOT CONSTITUTE TAX ADVICE, DOES NOT TAKE INTO ACCOUNT ANY SHAREHOLDER'S SPECIFIC FACTS AND CIRCUMSTANCES, AND DOES NOT PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO A SHAREHOLDER. EACH SHAREHOLDER SHOULD CONSULT SUCH SHAREHOLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.

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 ►  Date ► May 30, 2024
Print your name ► Kay C. Neely Title ► **AUTHORIZED SIGNATORY**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JILL CIRC</u>		<u>May 30, 2024</u>		<u>P02024342</u>
	Firm's name ► <u>RSM US LLP</u>	Firm's EIN ► <u>42-0714325</u>	Firm's address ► <u>30 S. WACKER DRIVE, SUITE 3300, CHICAGO, IL 60606</u>	Phone no. <u>312-634-3400</u>	

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1 Issuer's name SILA REALTY TRUST, INC.		2 Issuer's employer identification number (EIN) 46-1854011	
3 Name of contact for additional information KAY C. NEELY	4 Telephone No. of contact (813) 316-4284	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 1001 WATER STREET, SUITE 800		7 City, town, or post office, state, and ZIP code of contact TAMPA, FL 33602	
8 Date of action MAY 1, 2024		9 Classification and description REVERSE STOCK SPLIT - CLASS I OF COMMON STOCK	
10 CUSIP number 146280300/146280607 <small>OLD/NEW</small>	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 ▶ **EFFECTIVE MAY 1, 2024, THE ISSUER AFFECTED A 1 FOR 4 REVERSE STOCK SPLIT OF EACH ISSUED AND OUTSTANDING SHARE OF ITS CLASS I COMMON STOCK ("COMMON STOCK") AS OF THE EFFECTIVE DATE.**

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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 ▶ **WHILE THE BASIS "PER SHARE" IS IMPACTED BY THE REVERSE STOCK SPLIT, THE BASIS OF THE SHAREHOLDER'S TOTAL INVESTMENT REMAINS UNCHANGED.**

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 SECTIONS 368(a)(1)(E), 354(a)(1), and 358(a)(1)

18 Can any resulting loss be recognized? ► THE REVERSE STOCK SPLIT IS NON-TAXABLE AND THEREFORE NO GAIN OR LOSS IS RECOGNIZED AS A RESULT OF THE TRANSACTION.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE REPORTABLE YEAR IN WHICH THE REVERSE STOCK SPLIT OCCURRED IS 2024.
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Sign Here

Signature ► *Kay C. Neely* Date ► May 30, 2024

Print your name ► Kay C. Neely Title ► AUTHORIZED SIGNATORY

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JILL CIRC</u>	<u><i>Jill C. Circ</i></u>	<u>May 30, 2024</u>		<u>P02024342</u>
	Firm's name ► <u>RSM US LLP</u>	Firm's EIN ► <u>42-0714325</u>		Phone no. <u>312-634-3400</u>	
Firm's address ► <u>30 S. WACKER DRIVE, SUITE 3300, CHICAGO, IL 60606</u>					

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OLD/NEW 146280201/146280706	N/A	N/A	VARIOUS

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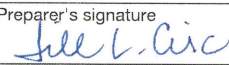
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	<u>JILL CIRC</u>	<u></u>	<u>May 30, 2024</u>		<u>P02024342</u>
	Firm's name ► <u>RSM US LLP</u>	Firm's EIN ► <u>42-0714325</u>		Phone no. <u>312-634-3400</u>	
	Firm's address ► <u>30 S. WACKER DRIVE, SUITE 3300, CHICAGO, IL 60606</u>				