

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

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name CIM COMMERCIAL TRUST CORPORATION		2 Issuer's employer identification number (EIN) 75-6446078	
3 Name of contact for additional information SHAREHOLDER RELATIONS	4 Telephone No. of contact (866) 907-2653	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 4700 WILSHIRE BLVD.		7 City, town, or post office, state, and ZIP code of contact LOS ANGELES, CA 90010	
8 Date of action SEE BELOW		9 Classification and description COMMON STOCK	
10 CUSIP number 125525584	11 Serial number(s)	12 Ticker symbol CMCT	13 Account number(s)

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 ► DURING 2021, CIM COMMERCIAL TRUST CORPORATION PAID THE FOLLOWING DIVIDENDS:
 ORGANIZATIONAL ACTION #1: A) RECORD DATE: 03/15/2021; B) PAYMENT DATE: 03/30/2021
 ORGANIZATIONAL ACTION #2: A) RECORD DATE: 06/17/2021; B) PAYMENT DATE: 06/30/2021
 ORGANIZATIONAL ACTION #3: A) RECORD DATE: 09/17/2021; B) PAYMENT DATE: 09/29/2021

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 ► A PORTION OF THE DIVIDEND NOTED ABOVE WILL BE TREATED AS A RETURN OF CAPITAL IN ACCORDANCE WITH IRC SECTION 301(c)(2). FOR THE DIVIDENDS PAID ON THE ABOVE DATES, 100.00% OF THE TOTAL DISTRIBUTION WILL BE CHARACTERIZED AS RETURN OF CAPITAL.

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 REAL ESTATE INVESTMENT TRUSTS AND THE REGULATIONS THEREUNDER.
 FOR EACH DISTRIBUTION MENTIONED ON LINE 14 ABOVE, THE ANALYSIS OF THE EARNINGS AND PROFITS DETERMINED THAT THE CASH DISTRIBUTIONS EXCEEDED EARNINGS AND PROFITS. THEREFORE, THE DIFFERENCE BETWEEN THE CASH DISTRIBUTIONS AND CURRENT EARNINGS AND PROFITS WILL BE CHARACTERIZED AS A RETURN OF CAPITAL, A REDUCTION OF TAX BASIS OF THE ISSUER'S STOCK.

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 301(c)(2); 312; 316(a); 317(a)

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶ 03/01/2022

Print your name ▶ SCOTT RYAN Title ▶ VICE PRESIDENT, TAX

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	