(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part 2 Issuer's employer identification number (EIN) Issuer's name CIM COMMERCIAL TRUST CORPORATION 75-6446078 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact SHAREHOLDER RELATIONS (866) 907-2653 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 4700 WILSHIRE BLVD. LOS ANGELES, CA 90010 8 Date of action 9 Classification and description **SEE BELOW** SERIES A PREFERRED STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) SEE STATEMENT 1 Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► SEE STATEMENT 2 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 DECLARED ON THE ABOVE DATES, 100.00% OF THE TOTAL DISTRIBUTION WILL BE CHARACTERIZED AS RETURN OF CAPITAL 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.

Par	ill	Organizational Ac	ction (continued)						, ,
				(s) and subsection(s) upo	on which the tax tre	eatment	is based ▶	•	
IRC S	ECTIO	NS 301(c)(2); 312; 316((a); 317(a)						
18	Can an	y resulting loss be reco	gnized? ► NO						
19	Provide	e any other information i	necessary to implen	nent the adjustment, suc	h as the reportable	e tax ye	ar ► N/A		
	belie			nined this return, including a preparer (other than officer)					
Sign Here	.	ature Luik.	~			Date ►			
	Print	t your name► SCOTT R`	YAN			Title ►	VICE PRE	SIDENT, TA	X
Paic		Print/Type preparer's na		Preparer's signature		Date		Check if self-employed	PTIN
	Only							Firm's EIN ▶	
	y	Firm's address ▶						Phone no.	

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

STATEMENT 1

CIM COMMERCIAL TRUST CORPORATION

FEIN: 75-6446078

FOR THE TAXABLE PERIOD ENDED 12/31/2021

SERIES A PREFERRED STOCK

ATTACHMENT TO FORM 8937

Line 10 – CUSIP number

12564W722	125526343	125526715	125526202	125525758
12564W730	125526368	125526723	125525535	125525766
12564W748	125526384	125526749	125525543	125525774
12564W755	125526392	125526764	125525550	125525782
12598B207	125526418	125526772	125525568	125525857
12564W763	125526434	125526780	125525576	125525790
12564W789	125526442	125526814	125525592	125525816
12564W813	125526475	125526798	125525618	125525824
12564W839	125526491	125526830	125525626	125525832
12564W854	125526525	125526855	125525634	125525840
12564W870	125526541	125526848	125525642	125525865
12564W805	125526566	125526871	125525659	125525873
12564W607	125526574	125526863	125525667	125525881
12564W409	125526582	125526889	125525675	125525808
12564W201	125526590	125526806	125525683	125525709
125526228	125526616	125526707	125525691	125525600
125526251	125526632	125526608	125525717	125525501
125526277	125526657	125526509	125525725	125525402
125526293	125526673	125526400	125525733	125525204
125526327	125526699	125526301	125525741	

CIM COMMERCIAL TRUST CORPORATION

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Line 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 DECLARED THE FOLLOWING DIVIDENDS: ORGANIZATIONAL ACTION #01: A) RECORD DATE: 01/05/2021; B) PAYMENT DATE: 01/15/2021 ORGANIZATIONAL ACTION #02: A) RECORD DATE: 02/05/2021; B) PAYMENT DATE: 02/16/2021 ORGANIZATIONAL ACTION #03: A) RECORD DATE: 03/05/2021; B) PAYMENT DATE: 03/15/2021 ORGANIZATIONAL ACTION #04: A) RECORD DATE: 04/05/2021; B) PAYMENT DATE: 04/15/2021 ORGANIZATIONAL ACTION #05: A) RECORD DATE: 05/05/2021; B) PAYMENT DATE: 05/17/2021 ORGANIZATIONAL ACTION #06: A) RECORD DATE: 06/05/2021; B) PAYMENT DATE: 06/15/2021 ORGANIZATIONAL ACTION #07: A) RECORD DATE: 07/05/2021; B) PAYMENT DATE: 07/15/2021 ORGANIZATIONAL ACTION #08: A) RECORD DATE: 08/05/2021; B) PAYMENT DATE: 08/16/2021 ORGANIZATIONAL ACTION #09: A) RECORD DATE: 09/05/2021; B) PAYMENT DATE: 09/15/2021 ORGANIZATIONAL ACTION #10: A) RECORD DATE: 10/05/2021; B) PAYMENT DATE: 10/15/2021 ORGANIZATIONAL ACTION #10: A) RECORD DATE: 11/05/2021; B) PAYMENT DATE: 11/15/2021 ORGANIZATIONAL ACTION #11: A) RECORD DATE: 11/05/2021; B) PAYMENT DATE: 11/15/2021 ORGANIZATIONAL ACTION #12: A) RECORD DATE: 11/05/2021; B) PAYMENT DATE: 11/15/2021 ORGANIZATIONAL ACTION #12: A) RECORD DATE: 11/05/2021; B) PAYMENT DATE: 11/15/2021