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	Issuer			•
1 Issuer's name				2 Issuer's employer identification number (EIN)
CIM COMMERCIAL TRUST		75-6446078		
3 Name of contact for add	aitional information	4 relephon	ne No. of contact	5 Email address of contact
SHADEHOI DED DEL ATIO	NC			
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 Class	sification and description	
SEE BELOW	T		D PREFERRED STOCK	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
055 074 754 554 7				
SEE STATEMENT 1 Part II Organization	nal Action Atta	ch additiona	Letatements if needed	See back of form for additional questions.
				date against which shareholders' ownership is measured for
the action ► SEE ST		applicable, the	date of the deticit of the	date against which charened or ownerenip to measured to
<u>3LL 31</u>	7 CIVILIVI I			
15 Describe the quantitat	tive offect of the oran	anizational act	tion on the basis of the se	curity in the hands of a U.S. taxpayer as an adjustment per
				ABOVE WILL BE TREATED AS A RETURN OF CAPITAL
				ON THE ABOVE DATES, 100.00% OF THE TOTAL
DISTRIBUTION WILL BE C				ON THE ABOVE DATES, 100.00% OF THE TOTAL
DIOTRIBOTION WILL BE O	11/11/10/10/12/12/20/1	O RETORNO		
40 December the content of			data that access da the cal	and the second s
	•		• •	culation, such as the market values of securities and the
				ILATED UNDER IRC SECTION 312, AS MODIFIED BY
IRC SECTION 857(d) FOR	REAL ESTATE INVI	ESTMENT IR	USIS AND THE REGULA	ATIONS THEREUNDER.
FOD FACH DISTRIBUTION	I MENTIONED ON I	INF 14 ARON	/F THE ANALYSIS OF T	HE EARNINGS AND PROFITS DETERMINED THAT THE
				DIFFERENCE BETWEEN THE CASH DISTRIBUTIONS
				RN OF CAPITAL, A REDUCTION OF TAX BASIS OF THE
ISSUER'S STOCK.				

Part I		Organizational Action (continued)				
17 Lis	et tha	applicable Internal Revenue Code section(e) and subsection(s) upon wh	sich the tay treatment is	e hasad >	
		NS 301(c)(2); 312; 316(a); 317(a)	s) and subsection(s) upon wi	iich the tax treatment is		
18 Ca	an anv	y resulting loss be recognized? ► NO				
	,					
19 Pr	ovide	any other information necessary to implem	nent the adjustment, such as	the reportable tax year	r ► <u>N/A</u>	
		er penalties of perjury, I declare that I have exam f, it is true, correct, and complete. Declaration of				
Sign	Delici	, it is true, correct, and complete. Becaration of	propercy (other than officer) is be-	sea on an imormation of w	mion proparei nas any	Miowicage.
Here	Ciana	ature Vull ~		Date ► (03/01/2022	
	Signa	iture		Date - <u>(</u>	03/01/2022	
	<u>Pri</u> nt	your name► SCOTT RYAN		_Title ► \	/ICE PRESIDENT,	TAX
Paid		Print/Type preparer's name	Preparer's signature	Date	Check	if PTIN
Prepa					self-emplo	-
Use C	nly				Firm's EIN	•
Send Fo	rm 89	Firm's address ► 937 (including accompanying statements) to	o: Department of the Treasur	y, Internal Revenue Ser	Phone no. rvice, Ogden, UT 84	201-0054

STATEMENT 1

CIM COMMERCIAL TRUST CORPORATION

FEIN: 75-6446078

FOR THE TAXABLE PERIOD ENDED 12/31/2021

SERIES D PREFERRED STOCK

ATTACHMENT TO FORM 8937

Line 10 - CUSIP number

125526376
125526285
125526269
125526244
12564W300
12564W508
12564W888
12564W847
12564W797
12564W771

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 #11: 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