See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)		
CIM REAL ESTATE FINAN	CE TRUST, INC.	27-3148022		
3 Name of contact for additional information 4		4 Telephon	e No. of contact	5 Email address of contact
SHAREHOLDER RELATIO	NS	(866) 907-2653		
6 Number and street (or F	P.O. box if mail is not o	7 City, town, or post office, state, and ZIP code of contact		
2398 EAST CAMELBACK I	ROAD. 4TH FLOOR	PHOENIX, AZ 85016		
8 Date of action		9 Class	ification and description	, . , .
		COMMON STOCK		
10 CUSIP number	JANUARY 31, 2023 10 CUSIP number 11 Serial number(s)		12 Ticker symbol	13 Account number(s)
12558Q103 Part II Organizatio	nal Action Attack	additional	statements if needed. Se	e back of form for additional questions.
				e against which shareholders' ownership is measured for
-			rust, Inc. (the "Company")	
				nd, June 1st, July 1st, August 1st, September 1st,
October 3rd, November 1s	t, and December 1st	. On Januar	y 31, 2023, the Company de	etermined that a portion of each of these distributions
represents a nondividend	distribution to the sh	nareholders	Consequently, each comn	non shareholder who received a cash distribution
on these dates would be a	ffected by this organ	izational ac	tion.	
				ity in the hands of a U.S. taxpayer as an adjustment per
				on shareholders by the Company during 2022,
				each common shareholder should treat
				dividend distributions in excess of a shareholder's
basis should be treated as	a gain from the sale	or exchang	je of such stock.	

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 ► On January 31, 2023, the Company completed its annual calculation of its Current Earnings & Profits for the year ended December 31, 2022. Based on that calculation, the Company determined that 9.76238612% of its 2022 common distributions represent a nondividend distribution.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Internal Revenue Code section 316 defines a "dividend" generally as any distribution of property made by a corporation to its shareholders out of Earnings & Profit (as defined by Internal Revenue Code section 312 and the regulations thereunder). Pursuant to Internal Revenue Code section 301(c)(3), a distribution which is not a dividend, to the extent that it exceeds the shareholder's adjusted tax basis of the stock, shall be treated as gain from the sale or exchange of property.

18 Can any resulting loss be recognized? The organizational action reported herein does not result in any losses.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The amount of nondividend distributions on the dates mentioned above either (I) reduces the shareholder's adjusted tax basis in his/her stock or (II) to the extent that it exceeds the shareholder's adjusted tax basis in his/her stock on the dates of the distributions, is treated as gain from the sale or exchange of such stock in 2022.

		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	Signa	iture Clintha	Date ►	2/23/2023							
	Print	your name► C. Scott Ryan		Title ►	Assistant	: Treasurer - T	ax Matters				
Paid Preparer Use Only		Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN				
		Firm's name					Firm's EIN ►				
030 0	, y	Firm's address ►					Phone no.				
Send Fo	rm 89	37 (including accompanying state	ments) to: Department of the Treasury,	Internal Revenue S	ervice, Ogo	den, UT 84201	-0054				