

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 SECTIONS 301, 316, AND 852.

18 Can any resulting loss be recognized? ► NO LOSS WILL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE ATTACHED SCHEDULE SHOWS THE PER SHARE AMOUNTS AND DATES OF THE DISTRIBUTIONS IMPACTED BY THIS ORGANIZATIONAL ACTION. THE INFORMATION PROVIDED ABOVE WAS PROVIDED ON THE SHAREHOLDER'S 2023 1099-DIV.

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 ► A SIGNED COPY OF THE FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER Date ► _____

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

CIM REAL ASSETS & CREDIT FUND
 IRS FORM 8937 ATTACHMENT
 83-3579026

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS A	17181H305	ARACX	1/5/2023	\$ 0.129000	\$ 0.065725
CLASS A	17181H305	ARACX	2/3/2023	\$ 0.129000	\$ 0.065725
CLASS A	17181H305	ARACX	3/3/2023	\$ 0.129000	\$ 0.065725
CLASS A	17181H305	ARACX	4/5/2023	\$ 0.129000	\$ 0.065725
CLASS A	17181H305	ARACX	5/3/2023	\$ 0.148000	\$ 0.075405
CLASS A	17181H305	ARACX	6/5/2023	\$ 0.148000	\$ 0.075405
CLASS A	17181H305	ARACX	7/6/2023	\$ 0.148000	\$ 0.075405
CLASS A	17181H305	ARACX	8/3/2023	\$ 0.146000	\$ 0.074386
CLASS A	17181H305	ARACX	9/6/2023	\$ 0.146000	\$ 0.074386

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS C	17181H206	RACRX	1/5/2023	\$ 0.126000	\$ 0.064196
CLASS C	17181H206	RACRX	2/3/2023	\$ 0.126000	\$ 0.064196
CLASS C	17181H206	RACRX	3/3/2023	\$ 0.126000	\$ 0.064196
CLASS C	17181H206	RACRX	4/5/2023	\$ 0.126000	\$ 0.064196
CLASS C	17181H206	RACRX	5/3/2023	\$ 0.145000	\$ 0.073877
CLASS C	17181H206	RACRX	6/5/2023	\$ 0.145000	\$ 0.073877
CLASS C	17181H206	RACRX	7/6/2023	\$ 0.145000	\$ 0.073877
CLASS C	17181H206	RACRX	8/3/2023	\$ 0.143000	\$ 0.072858
CLASS C	17181H206	RACRX	9/6/2023	\$ 0.143000	\$ 0.072858

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS I	17181H107	IRACX	1/5/2023	\$ 0.129000	\$ 0.065725
CLASS I	17181H107	IRACX	2/3/2023	\$ 0.129000	\$ 0.065725
CLASS I	17181H107	IRACX	3/3/2023	\$ 0.129000	\$ 0.065725
CLASS I	17181H107	IRACX	4/5/2023	\$ 0.129000	\$ 0.065725
CLASS I	17181H107	IRACX	5/3/2023	\$ 0.149000	\$ 0.075915
CLASS I	17181H107	IRACX	6/5/2023	\$ 0.149000	\$ 0.075915
CLASS I	17181H107	IRACX	7/6/2023	\$ 0.149000	\$ 0.075915
CLASS I	17181H107	IRACX	8/3/2023	\$ 0.148000	\$ 0.075405
CLASS I	17181H107	IRACX	9/6/2023	\$ 0.148000	\$ 0.075405

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS L	17181H404	LRACX	1/5/2023	\$ 0.128000	\$ 0.065215
CLASS L	17181H404	LRACX	2/3/2023	\$ 0.128000	\$ 0.065215
CLASS L	17181H404	LRACX	3/3/2023	\$ 0.128000	\$ 0.065215
CLASS L	17181H404	LRACX	4/5/2023	\$ 0.128000	\$ 0.065215
CLASS L	17181H404	LRACX	5/3/2023	\$ 0.147000	\$ 0.074896
CLASS L	17181H404	LRACX	6/5/2023	\$ 0.147000	\$ 0.074896
CLASS L	17181H404	LRACX	7/6/2023	\$ 0.147000	\$ 0.074896
CLASS L	17181H404	LRACX	8/3/2023	\$ 0.145000	\$ 0.073877
CLASS L	17181H404	LRACX	9/6/2023	\$ 0.145000	\$ 0.073877