

Instructions for Filing
SPIRIT MTA REIT
Form 8937 (Common - Liquidating)
Report of Organizational Actions Affecting Basis of
Securities For the Tax Year Ending December 31, 2019

Signature...

The original return should be dated and signed by an authorized officer at the bottom of page two

Payment of Tax...

There is no tax due with this return.

Filing...

The return should be mailed by March 15, 2020 to:

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0054

Additionally, a separate copy should be provided to each common shareholder that received a distribution during the 2019 tax year.

The return should be sent by registered or certified mail with your receipt to show proof of mailing before the due date.

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 §331

18 Can any resulting loss be recognized? ▶ N/A

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 ▶ *Pan Golden* Date ▶ 3/4/20

Print your name ▶ Pan Golden Title ▶ VP-Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ASHLEY PATY	<i>Ashley Paty</i>	3/4/2020		P01218947
	Firm's name ▶ KPMG LLP	Firm's EIN ▶ 13-5565207		Phone no. 214-840-2000	
	Firm's address ▶ 2323 ROSS AVENUE, SUITE 1400 DALLAS, TX 75201-2709				