## 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.

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

## 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)
SPIRIT MTA REIT		82-6712510
	Telephone No. of contact	5 Email address of contact
PAM GOLDEN	(972) 476-1925	pgolden@spiritrealty.com
6 Number and street (or P.O. box if mail is not of	lelivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
2727 N HARWOOD ST SUITE 300		DALLAS, TX 75201
8 Date of action	9 Classification and description	DALLAS, 1X 13201
OCTOBER 23, 2019	COMMON STOCK - 331(a) LIQUIDATING	G DISTRIBUTION
10 CUSIP number 11 Serial number(s)	12 Ticker symbol	13 Account number(s)
84861U105 N/A	NYSE:SMTA	N/A
	additional statements if needed. See ba	
the state of the s		painst which shareholders' ownership is measured for
		PIRIT MTA REIT ("SMTA") APPROVED A PLAN OF IND AFFAIRS OF SMTA WHICH WAS EFFECTIVE
		E LIQUIDATION DISTRIBUTION THAT IS ONE OF A
SERIES IN COMPLETE LIQUIDATION OF SMTA		
SERIES IN COMMEETE ENGINEENTION OF SMITH	THE IN REDEMI TION OF ALL THE STOO	NOT SWITT OKSONITY TO THE PENN
15 Describe the quantitative effect of the organ	izational action on the basis of the security in	the hands of a U.S. taxpayer as an adjustment per
		CEIVED BY A SHAREHOLDER IS TREATED AS IN
FULL PAYMENT IN EXCHANGE FOR THE STO		
RECOVERED BEFORE ANY GAIN IS RECOGNI		
RECOVERED BEFORE AINT GAIN IS RECOGNI	ZED (SEE REV. ROL 00-340, AS AIVIF EII IEL	DI REV. NOE 65-46).
8		
16 Describe the calculation of the change in ba	asis and the data that supports the calculation	n, such as the market values of securities and the
valuation dates ► SEE #15 ABOVE		
SEE #13 ABOVE		
-		
7		
5		
3		

Title▶ VP -Print your name Preparer's signature Date PTIN Print/Type preparer's name Check [ if Paid 3/4/2020 self-employed P01218947 Preparer Firm's EIN ▶ 13-5565207 Firm's name ► KPMG LLP Use Only Firm's address ► 2323 ROSS AVENUE, SUITE 1400 DALLAS, TX 75201-2709 214-840-2000 Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054