

Form **8937**

(December 2011)

Department of the Treasury  
Internal Revenue Service

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <b>COLUMBIA PROPERTY TRUST, INC.</b>		2 Issuer's employer identification number (EIN) <b>20-0068852</b>	
3 Name of contact for additional information <b>Krister Romeyn</b>	4 Telephone No. of contact <b>800-347-0042</b>	5 Email address of contact <b>shareholders@columbiaproertytrust.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>One Glenlake Parkway, Suite 1200</b>		7 City, town, or post office, state, and Zip code of contact <b>Atlanta, GA 30328</b>	
8 Date of action <b>August 14, 2013</b>		9 Classification and description <b>Common Stock - commons stock reverse stock split</b>	
10 CUSIP number <b>198287 203</b>	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

## Part II Organizational Action

Attach additional statements if needed. See back of form for additional questions.

- 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 ► **On August 14, 2013, Columbia Property Trust, Inc. completed a reverse stock split of 4 to 1. Cash was paid in lieu of the issuance of fractional shares. The amount of cash paid for the fractional shares was based upon a \$29.32 per share value.**
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- 15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► **See Attachment**
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- 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 ► **The Adjusted Basis must be allocated to the new shares (or allocable portions thereof) received in a manner that reflects, to the greatest extent possible, the basis in old shares that were acquired on the same date and at the same price. To the extent it is not possible to allocate the aggregate basis in this manner, the aggregate basis of the old shares surrendered must be allocated to the new shares (or allocable portions thereof) received in a manner that minimizes the disparity in the holding periods of the old shares whose basis is allocated to any particular new share received. This may cause a new share to have a split basis and split holding period.**
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## **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 sections 301(c), 302, 356, 358 and 368(a)

- 18** Can any resulting loss be recognized? ► No loss can be recognized upon the reverse stock split of Columbia Property Trust common stock. If a taxable loss is calculated on the deemed sale of the fractional share of Columbia Property Trust common stock deemed to have been received in the exchange, this loss can be recognized.

- 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The adjustment to basis would be taken into account in the tax year of the shareholders during which the reverse stock split was effective (e.g. 2013 for calendar year taxpayers).

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 ►

Date ► 1/14/14

Print your name ► James Fleming

Prepared signature

**Title ► Chief Financial Officer**

**Paid  
Preparer  
Use Only**

Print/Type preparer's name  
**ANDREW K. MAUDE**

Firm's name ► DELOITTE TAX LLP

Firm's address ► 191 PEACHTREE STREET, SUITE 2000, ATLANTA GA 30303-1924

Date

Check  if self-employed

Firm's FIN # **86-1065772**

Phone no. 404-220-2000

**Columbia Property Trust, Inc.**

**20-0068852**

**Attachment to Form 8937**

**REPORTS OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES**

**Form 8937 Part II, Box 15:**

The reverse stock split of Columbia Property Trust, Inc. (“Columbia Property Trust”) qualifies as a tax-free reorganization within the meaning of Section of 368(a) of the Internal Revenue Code, as amended. As a result, and with the exception of the fractional shares redeemed for cash discussed below, no gain or loss is expected to be recognized by the former Columbia Property Trust shareholders (the “Columbia Shareholders”) on the exchange of their old Columbia Property Trust common shares for new Columbia Property Trust common shares.

In general, the Columbia Shareholders aggregate basis in the new Columbia Property Trust common shares received in the reverse stock split, which for this purpose includes both the actual shares received as well as the fractional shares that are deemed received, is equal to the aggregate basis of the old Columbia Property Trust shares surrendered in the reverse stock split (the “Adjusted Basis”). In calculating the Adjusted Basis, the Columbia Shareholders would include reductions for the quarterly distributions received during 2013 that would constitute a return of basis under Section 301(c)(2) of the Internal Revenue Code, as amended. As of the time of this filing, the portion of the 2013 quarterly distributions received by the Columbia Shareholders that will be treated as a return of basis is not yet known. Consequently, the Columbia Shareholders must treat the entire amount of their 2013 quarterly distributions as having no effect on Adjusted Basis until a time in which a subsequent Form 8937 is filed to report the amount of the 2013 quarterly distributions that would constitute a return of basis. If such Form 8937 is subsequently filed, the Columbia Shareholders must then revise their calculation of Adjusted Basis as used throughout this filing.

A holder that received cash in lieu of a fractional share of Columbia Property Trust common stock will be treated as having received such fractional share and then having received such cash in redemption of the fractional share. Such gain or loss will be recognized based on the difference between the amount of the cash received and the portion of the holder’s Adjusted Basis of the shares of Columbia Property Trust exchanged pursuant to the merger which is allocable to such fractional share. Such capital gain or loss will normally be long-term capital gain or loss if the holding period for such share of Columbia Property Trust common stock was greater than one year as of the date of merger.