

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
PIEDMONT OFFICE REALTY TRUST, INC		58-2328421	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
INVESTOR SERVICES	866-354-3485	investor.services@piedmontreit.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
P.O. BOX 358015		PITTSBURGH, PA 15252-8035	
<b>8</b> Date of action		<b>9</b> Classification and description	
03/22/2013, 06/21/2013, 09/20/2013, 12/20/2013		COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
720190206		PDM	

**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 ▶ PIEDMONT OFFICE REALTY TRUST, INC. DISTRIBUTED QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS FOR THE 2013 TAX YEAR. A PORTION OF THESE DISTRIBUTIONS REPRESENTS A NON-DIVIDEND DISTRIBUTION. THESE DISTRIBUTIONS WERE PAID ON MARCH 22, 2013; JUNE 21, 2013; SEPTEMBER 20, 2013; AND DECEMBER 20, 2013. THE SHAREHOLDER RECORD DATES ARE MARCH 11, 2013; MAY 31, 2013; AUGUST 30, 2013 AND NOVEMBER 29, 2013.

**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 ▶ THE DISTRIBUTION REDUCED THE BASIS OF THE SECURITY IN THE HANDS OF THE US TAXPAYER BY 35.93% OF THE TOTAL DISTRIBUTION RECEIVED AS FOLLOWS:

PAYABLE DATE	PER SHARE REDUCTION OF BASIS
03/22/2013	\$0.071860
06/21/2013	\$0.071860
09/20/2013	\$0.071860
12/20/2013	\$0.071860

**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 TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY IRC SECTION 857(D) FOR A REAL ESTATE INVESTMENT TRUST AND THE REGULATIONS THEREUNDER. DISTRIBUTIONS IN EXCESS OF THE PORTION OF THE EARNINGS AND PROFITS ALLOCABLE TO THE COMMON SHARES REDUCE THE SHAREHOLDER'S TAX BASIS IN ITS SHARES TO THE EXTENT OF BASIS.

**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ I.R.C. SECTION 301(c)(2).

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**18** Can any resulting loss be recognized? ▶ NO

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THESE ACTIONS ARE EFFECTIVE ON THE DATES IDENTIFIED ABOVE.

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**Sign Here**  
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.  
**ORIGINALLY EXECUTED COPY AVAILABLE**  
Signature ▶ AT THE COMPANY'S HEADQUARTERS Date ▶ \_\_\_\_\_  
Print your name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

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