

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
PIEDMONT OFFICE REALTY TRUST, INC		58-2328421	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
INVESTOR SERVICES	866-354-3485	investor.services@piedmontreit.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
P.O. BOX 505000		LOUISVILLE, KY, 40233-5000	
8 Date of action		9 Classification and description	
1/3/23; 03/17/23; 06/16/23; 09/15/23		QUARTERLY DIVIDEND PAYMENT	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 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 2023 TAX YEAR. A PORTION OF THESE DISTRIBUTIONS REPRESENTS A NON-DIVIDEND DISTRIBUTION. THESE DISTRIBUTIONS WERE PAID JANUARY 3, 2023; MARCH 17, 2023; JUNE 16, 2023; AND SEPTEMBER 15, 2023. THE SHAREHOLDER RECORD DATES ARE NOVEMBER 25, 2022; FEBRUARY 24, 2023; MAY 26, 2023; AND AUGUST 25, 2023.

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 AMOUNT OF THE NON-DIVIDEND DISTRIBUTIONS PAID ARE AS FOLLOWS:

PAYABLE DATE	PER SHARE NON-DIVIDEND DISTRIBUTION
1/3/2023	\$.072851
3/17/2023	\$.072851
06/16/2023	\$.072851
9/15/2023	\$.043364

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 EARNING AND PROFITS ALLOCABLE TO THE COMMON SHARES ARE A RETURN OF CAPITAL.

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)

18 Can any resulting loss be recognized? ► NO TAX LOSS IS RECOGNIZED BY SHAREHOLDERS AS A RESULT OF RECEIVING THE 2023 COMMON STOCK QUARTERLY DISTRIBUTION PAYMENTS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

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.

Signature ► Original executed copy available at Company's headquarters Date ► 2/21/2024

Print your name ► LAURA MOON

Title ► SVP & CAO

Paid Preparer Use Only

Print/Type preparer's name <u>KRISTIN MYERS</u>	Preparer's signature <u>Kristin Myers</u>	Date <u>2/19/2024</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01502740</u>
Firm's name ► <u>DELOITTE TAX LLP</u>			Firm's EIN ► <u>86-1065772</u>	
Firm's address ► <u>191 PEACHTREE STREET, SUITE 2000 ATLANTA, GA 30303</u>			Phone no. <u>404-220-1500</u>	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054