



**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 SECTION 301(C)(2)

Blank lines for listing applicable Internal Revenue Code sections.

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

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Blank lines for providing other information necessary to implement the adjustment.

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 ▶ Joseph C Hoffmann Date ▶ 1/10/2022

Print your name ▶ JOSEPH C. HOFFMANN Title ▶ SENIOR VICE PRESIDENT OF TAX

**Paid Preparer Use Only**

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.	

**Phillips Edison & Company Inc.**  
**EIN: 27-1446076**  
**CUSIP Number: 71844V300**  
**Attachment to Form 8937**

**Form 8937, Part II, Box 14:**

During 2021, Phillips Edison & Company Inc ("the Company") paid cash distributions to its common shareholders on the dates indicated below. The Company determined that a portion of each of these distributions represents a nondividend distribution to the shareholders. Consequently, each common shareholder who received a cash distribution on these dates would be affected by this organizational action.

<u>Record Date</u>	<u>Payable Date</u>	<u>Total Distribution per Share</u>	<u>Ordinary Dividends</u>	<u>Total Capital Gain Distribution</u>	<u>Return of Capital (Nontaxable Distribution)</u>
7/15/2021	8/2/2021	\$ 0.085000	\$0.053336	\$ 0.016276	\$ 0.015388
8/16/2021	9/1/2021	\$ 0.085000	\$0.053336	\$ 0.016276	\$ 0.015388
9/15/2021	10/1/2021	\$ 0.085000	\$0.053336	\$ 0.016276	\$ 0.015388
10/15/2021	11/1/2021	\$ 0.090000	\$0.056474	\$ 0.017234	\$ 0.016292
11/15/2021	12/1/2021	\$ 0.090000	\$0.056474	\$ 0.017234	\$ 0.016292

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

For each cash distribution paid to common shareholders by the Company during 2021, 18.10% of the distribution represents a nondividend distribution. Accordingly, each common shareholder should treat 18.10% of the distributions as a reduction to the tax basis of the stock.

**Form 8937, Part II, Box 16:**

The distributions paid on each date above was determined to comprise of 18.10% return of capital, 19.15% capital gain, and 62.75% taxable dividend.