

Instructions for Filing  
SPIRIT MTA REIT  
Form 8937 (Common)  
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.

### Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

#### Part I Reporting Issuer

<b>1</b> Issuer's name  SPIRIT MTA REIT		<b>2</b> Issuer's employer identification number (EIN)  82-6712510	
<b>3</b> Name of contact for additional information  PAM GOLDEN	<b>4</b> Telephone No. of contact  (972) 476-1925	<b>5</b> Email address of contact  pgolden@spiritrealty.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  2727 N HARWOOD ST SUITE 300		<b>7</b> City, town, or post office, state, and ZIP code of contact  DALLAS, TX 75201	
<b>8</b> Date of action  1/15/2019, 4/15/2019, AND 7/15/2019		<b>9</b> Classification and description  COMMON STOCK	
<b>10</b> CUSIP number  84861U105	<b>11</b> Serial number(s)  N/A	<b>12</b> Ticker symbol  NYSE:SMTA	<b>13</b> Account number(s)  N/A

#### 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 ▶ SPIRIT MTA REIT MADE CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS FOR THE 2019 TAX YEAR ON JANUARY 15, 2019 TO HOLDERS OF RECORD AS OF DECEMBER 31, 2018, APRIL 15, 2019 TO HOLDERS OF RECORD AS OF MARCH 29, 2019, AND JULY 15, 2019 TO HOLDERS OF RECORD AS OF JUNE 28, 2019. 13.20% OF THESE DISTRIBUTIONS REPRESENT NON-DIVIDEND DISTRIBUTIONS.

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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 ▶ THE BASIS OF THE SECURITY SHOULD BE REDUCED BY 13.20% OF THE TOTAL DISTRIBUTIONS RECEIVED.

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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 NON-DIVIDEND DISTRIBUTIONS REPRESENT DISTRIBUTIONS ASSOCIATED WITH THE 2019 TAX YEAR WHICH ARE IN EXCESS OF THE CURRENT YEAR AND ACCUMULATED EARNINGS AND PROFITS.

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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 §301(c)(2)

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

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

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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 ▶ *Pan Golda* Date ▶ 3/4/20

Print your name ▶ Pan Golda Title ▶ VP - Tax

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>ASHLEY PATY</u>	<u><i>Ashley Paty</i></u>	<u>3/4/2020</u>		<u>P01218947</u>
	Firm's name ▶ <u>KPMG LLP</u>	Firm's address ▶ <u>2323 ROSS AVENUE, SUITE 1400 DALLAS, TX 75201-2709</u>		Firm's EIN ▶ <u>13-5565207</u>	Phone no. <u>214-840-2000</u>