

Report of Organizational Actions Affecting Basis of Securities

▶ 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 358015		PITTSBURGH, PA 15252-8035	
8 Date of action		9 Classification and description	
03/21/2014, 06/20/2014, 09/19/2014, 12/19/2014		COMMON STOCK	
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 2014 TAX YEAR. A PORTION OF THESE DISTRIBUTIONS REPRESENTS A NON-DIVIDEND DISTRIBUTION. THESE DISTRIBUTIONS WERE PAID ON MARCH 21, 2014; JUNE 20, 2014; SEPTEMBER 19, 2014; AND DECEMBER 19, 2014. THE SHAREHOLDER RECORD DATES ARE FEBRUARY 28, 2014; MAY 30, 2014; AUGUST 29, 2014; AND NOVEMBER 28, 2014.

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 70.68% OF THE TOTAL DISTRIBUTION RECEIVED AS FOLLOWS:

PAYABLE DATE	PER SHARE REDUCTION OF BASIS
03/21/2014	\$0.141360
06/20/2014	\$0.141360
09/19/2014	\$0.141360
12/19/2014	\$0.141360

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).

18 Can any resulting loss be recognized? ▶ NO

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.

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 AT

Signature ▶ THE COMPANY'S HEADQUARTERS Date ▶ _____

Print your name ▶ _____ Title ▶ _____

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.