

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	
03/22/2012, 06/22/2012, 09/21/2012, 12/21/2012		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 2012 TAX YEAR. A PORTION OF THESE DISTRIBUTIONS REPRESENTS A NON-DIVIDEND DISTRIBUTION. THESE DISTRIBUTIONS WERE PAID ON MARCH 22, 2012; JUNE 22, 2012; SEPTEMBER 21, 2012; AND DECEMBER 21, 2012. THE SHAREHOLDER RECORD DATES ARE MARCH 9, 2012; JUNE 1, 2012; AUGUST 31, 2012 AND NOVEMBER 30, 2012.

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 10.67% OF THE TOTAL DISTRIBUTION RECEIVED AS FOLLOWS:

PAYABLE DATE	PER SHARE REDUCTION OF BASIS
03/22/2012	\$0.021340
06/22/2012	\$0.021340
09/21/2012	\$0.021340
12/21/2012	\$0.021340

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.

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 ORIGINALLY EXECUTED COPY AVAILABLE
Signature ▶ AT THE COMPANY'S HEADQUARTERS Date ▶ _____

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