

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 505000		LOUISVILLE, KY, 40233-5000	
8 Date of action		9 Classification and description	
06/19/2020; 09/18/2020		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 2020 TAX YEAR. A PORTION OF THESE DISTRIBUTIONS REPRESENTS A NON-DIVIDEND DISTRIBUTION. THESE DISTRIBUTIONS WERE PAID JUNE 19, 2020 AND SEPTEMBER 18, 2020. THE SHAREHOLDER RECORD DATES ARE MAY 29, 2020 AND AUGUST 28, 2020.

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
06/19/2020	\$0.009977
09/18/2020	\$0.040958

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 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 2020 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 the Company's Headquarters Date ▶ 02/12/2021

Print your name ▶ LAURA MOON Title ▶ SVP & CAO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KRISTIN MYERS	<i>Kristin Myers</i>	2/12/2021		P01502740
	Firm's name ▶ DELOITTE TAX LLP	Firm's address ▶ 191 PEACHTREE STREET, SUITE 2000 ATLANTA, GA 30303		Firm's EIN ▶ 86-1065772	Phone no. 404-220-1500