

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  PIEDMONT REALTY TRUST, INC		2 Issuer's employer identification number (EIN)  58-2328421	
3 Name of contact for additional information  INVESTOR SERVICES	4 Telephone No. of contact  866-354-3485	5 Email address of contact  investor.services@piedmontreit.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  P.O. BOX 505000		7 City, town, or post office, state, and ZIP code of contact  LOUISVILLE, KY, 40233-5000	
8 Date of action  1/2/2025; 3/14/2025		9 Classification and description  DIVIDEND PAYMENT	
10 CUSIP number  720190206	11 Serial number(s)	12 Ticker symbol  PDM	13 Account number(s)

**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 REALTY TRUST, INC. DISTRIBUTED CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS FOR THE 2025 TAX YEAR. THESE DISTRIBUTIONS REPRESENT NON-DIVIDEND DISTRIBUTIONS. THESE DISTRIBUTIONS WERE PAID JANUARY 2, 2025 AND MARCH 14, 2025. THE SHAREHOLDER RECORD DATES ARE NOVEMBER 22, 2024 AND FEBRUARY 21, 2025, RESPECTIVELY.

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
1/2/2025	\$0.125
3/14/2025	\$0.125

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 EARNING 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)

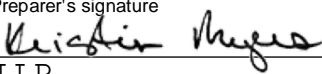
**18** Can any resulting loss be recognized? ▶ NO TAX LOSS IS RECOGNIZED BY SHAREHOLDERS AS A RESULT OF RECEIVING THE 2025 COMMON STOCK DISTRIBUTION PAYMENTS.

**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 signed copy on file at Company headquarters Date ▶ 1/21/2026

Print your name ▶ LAURA MOON Title ▶ SVP & CAO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>KRISTIN MYERS</u>		<u>1/20/2026</u>		<u>P01502740</u>
	Firm's name ▶ <u>DELOITTE TAX LLP</u>	Firm's address ▶ <u>1230 Peachtree Street NE, Suite 3100, Atlanta, GA 30309</u>		Firm's EIN ▶ <u>86-1065772</u>	Phone no. <u>404-220-1500</u>