



**Part II** Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► See attachment.

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18 Can any resulting loss be recognized? ► See attachment.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► See attachment.

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**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 ► /s/ Kenny Lin Date ► October 12, 2021

Print your name ► Kenny Lin Title ► VP of Finance and Accounting

**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 ►		Phone no.	
Firm's address ►				

American Healthcare REIT, Inc.  
EIN: 47-2887436

Attachment to IRS Form 8937 – Part II  
Report of Organizational Actions Affecting Basis of Securities

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The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below) on the tax basis of shares of Class I common stock of Griffin-American Healthcare REIT IV, Inc. (“GAHR IV”), later renamed to American Healthcare REIT, Inc. (“AHR”), received in exchange for shares of common stock of Griffin-American Healthcare REIT III, Inc. (“GAHR III”). The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular categories of stockholders. Neither GAHR III nor AHR provides tax advice to its stockholders. Stockholders should consult their own tax advisors regarding the particular consequences of the Merger to them (including the applicability and effect of all U.S. federal, state and local tax laws and non-U.S. tax laws) and should carefully read the joint proxy statement/prospectus, dated July 30, 2021 and filed by GAHR IV with the Securities and Exchange Commission, noting especially the discussion under the heading “Material U.S. Federal Income Tax Consequences of the Merger.” The information provided herein is subject to such discussion in all respects. The joint proxy statement/prospectus may be accessed at [www.sec.gov](http://www.sec.gov).

**Line 14 - Describe the organizational action and, if applicable, the date of the action or the date against which stockholders' ownership is measured for the action.**

Effective on October 1, 2021, pursuant to the terms and conditions of the Agreement and Plan of Merger (the “Merger Agreement”) dated as of June 23, 2021, by and among Griffin-American Healthcare REIT IV, Inc., a Maryland corporation (“GAHR IV”), Continental Merger Sub, LLC, a Maryland limited liability company and a wholly owned subsidiary of GAHR IV (“Merger Sub”), and Griffin-American Healthcare REIT III, Inc., a Maryland corporation (“GAHR III”), GAHR III merged with and into Merger Sub with Merger Sub being the surviving company (the “Merger”). Immediately after the Merger, GAHR IV was renamed American Healthcare REIT, Inc. (“AHR”).

At the effective time of the Merger, each issued and outstanding share of GAHR III’s common stock (including any fractional shares thereof), \$0.01 par value per share (the “GAHR III Common Stock”), was converted into 0.9266 shares of AHR Class I common stock, \$0.01 par value per share (“AHR Class I Common Stock”). The Merger is intended to qualify as a “reorganization” within the meaning of Section 368(a) of the Code. The following descriptions and calculations assume that the Merger so qualifies.

**Line 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.**

Provided the Merger qualifies as a “reorganization” within the meaning of Section 368(a) of the Code, a GAHR III stockholder who exchanges its shares of GAHR III Common Stock for shares of AHR Class I Common Stock in the Merger generally will not recognize any gain or loss for U.S. federal income tax purposes upon the receipt of shares of AHR Class I Common Stock in exchange for shares of GAHR III Common Stock in connection with the Merger.

Each GAHR III stockholder's aggregate tax basis in the shares of AHR Class I Common Stock received pursuant to the Merger will equal such GAHR III stockholder's aggregate adjusted tax basis in the shares of GAHR III Common Stock surrendered in the Merger.

The holding period of AHR Class I Common Stock received by a GAHR III stockholder in connection with the Merger should include the holding period of GAHR III Common Stock surrendered in connection with the Merger.

Stockholders should consult their own tax advisors regarding the tax consequences of the Merger.

**Line 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 aggregate tax basis of the AHR Class I Common Stock received in the Merger will equal the aggregate adjusted tax basis in the shares of GAHR III Common Stock exchanged pursuant to the Merger.

Stockholders should consult their own tax advisors regarding the tax consequences of the Merger.

**Line 17 - List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.**

Sections 354, 358, 368 and 1223 of the Code.

**Line 18 - Can any resulting loss be recognized?**

GAHR III stockholders generally should not recognize any loss for U.S. federal income tax purposes as a result of the Merger.

Stockholders should consult their own tax advisors regarding the tax consequences of the Merger.

**Line 19 - Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

The Merger was effective on October 1, 2021. For a GAHR III stockholder whose taxable year is the calendar year, the reportable tax year is 2021.