

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Internal Revenue Code §301(c)(2) provides that the portion of the common stock distribution which is not a dividend shall be applied against and reduce the adjusted basis of the shares.

18 Can any resulting loss be recognized? ▶ No tax loss is recognized by stockholders as a result of receiving the distribution payments.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
These actions are effective on the dates of distribution 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
Signature ▶ /s/ Kenny Lin Date ▶ 01/14/2022

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

American Healthcare REIT, Inc.
EIN: 47-2887436
Form 8937

Part II, Question 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 distributions reduced the basis of the security as follows:

<u>Record Date</u>	<u>Distribution Payable Date</u>	<u>Distribution Per Share Per Day</u>	<u>Per Share Per Day Reduction of Basis</u>
December 1 - 31, 2020	1/4/2021	0.001095890	0.000593713
January 1 - 31, 2021	2/1/2021	0.001095890	0.000593713
February 1 - 28, 2021	3/1/2021	0.001095890	0.000593713
March 1 - 31, 2021	4/1/2021	0.001095890	0.000593713
April 1 - 30, 2021	5/3/2021	0.001095890	0.000593713
May 1 - 31, 2021	6/1/2021	0.001095890	0.000593713
June 1 - 30, 2021	7/1/2021	0.001095890	0.000593713
July 1 - 31, 2021	8/2/2021	0.001095890	0.000593713
August 1 - 31, 2021	9/1/2021	0.001095890	0.000593713
September 1 - 17, 2021	9/20/2021	0.001095890	0.000593713
October 1 - 31, 2021	11/1/2021	0.001075269	0.000582542
November 1 - 30, 2021	12/1/2021	0.001111111	0.000601960