

Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
CORESITE REALTY CORPORATION		27-1925611	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
CAROLE JORGENSEN	303-405-1012	CAROLE.JORGENSEN@CORESITE.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	
1001 17TH STREET, SUITE 500		DENVER, CO 80202	
8 Date of action		9 Classification and description	
		DISTRIBUTIONS OF COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
21870Q105		COR	

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 ▶ CORESITE REALTY CORPORATION MADE QUARTERLY DISTRIBUTIONS TO SHAREHOLDERS DURING 2019. A PORTION OF THE DISTRIBUTIONS REPRESENTED A NON-DIVIDEND DISTRIBUTION. THE DISTRIBUTIONS WERE PAID AS FOLLOWS: PAID ON 1/15/19 TO SHAREHOLDERS OF RECORD AS OF 12/31/18; PAID ON 4/15/19 TO SHAREHOLDERS OF RECORD AS OF 3/29/19; PAID ON 7/15/19 TO SHAREHOLDERS OF RECORD AS OF 6/28/19; AND PAID ON 10/15/19 TO SHAREHOLDERS OF RECORD AS OF 9/30/19.

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 PORTION OF THE DISTRIBUTIONS THAT CLASSIFIED AS NON-DIVIDEND DISTRIBUTIONS REDUCES THE BASIS IN THE ENTITY AS FOLLOWS:

PAYMENT DATE	REDUCTION OF BASIS PER SHARE
1/15/19	\$0.37
4/15/19	\$0.37
7/15/19	\$0.41
10/15/19	\$0.41

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 ▶ CORESITE REALTY CORPORATION CALCULATED EARNINGS AND PROFITS IN ACCORDANCE WITH IRC SECTION 312, AS MODIFIED BY IRC SECTION 857(d) FOR A REAL ESTATE INVESTMENT TRUST, AND REGULATIONS THEREUNDER. THE AMOUNT OF DISTRIBUTIONS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S BASIS IN ITS SHARES TO THE EXTENT OF THAT 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 ▶
NON-DIVIDEND DISTRIBUTION IS DETERMINED PURSUANT TO IRC SECTION 301(c).

18 Can any resulting loss be recognized? ▶
NO RESULTING LOSS OR GAIN CAN BE RECOGNIZED.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
THE REPORTABLE TAX YEAR IS 2019.

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 ▶  Date ▶ 3/31/2020 | 13:53 PM PDT
Print your name ▶ _____ Title ▶ _____
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ANDREW MAUDE		3/23/20		P00706613
	Firm's name ▶ DELOTTE TAX LLP	Firm's address ▶ 1601 WEWATTA ST. STE 400 DENVER CO 80202		Firm's EIN ▶ 86-1065772	Phone no. 303-292-5400