

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  CoreSite Realty Corporation		2 Issuer's employer identification number (EIN)  27-1925611	
3 Name of contact for additional information  Carole Jorgensen	4 Telephone No. of contact  303-405-1012	5 Email address of contact  carole.jorgensen@coresite.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  1001 17th Street, Suite 500		7 City, town, or post office, state, and ZIP code of contact  Denver, CO 80202	
8 Date of action		9 Classification and description Distributions on Common Stock	
10 CUSIP number  21870Q105	11 Serial number(s)	12 Ticker symbol  COR	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 ▶ CoreSite Realty Corporation made quarterly distributions to shareholders during 2018. A portion of the distributions represented a Non-Dividend Distribution. The Distributions were paid as follows: paid on 1/16/18 to shareholders of record as of 12/29/17; paid on 4/16/18 to shareholders of record as of 3/29/18; paid on 7/16/18 to shareholders of record as of 6/29/18; and paid on 10/15/18 to shareholders of record as of 9/28/18.

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
1/16/18	\$0.23
4/16/18	\$0.23
7/16/18	\$0.24
10/15/18	\$0.24

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 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 2018.

**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 ▶ *Mark Jones* Date ▶ 04/02/2019

Print your name ▶ MARK JONES Title ▶ CAO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Andrew Maude	<i>Andrew Maude</i>	3/26/18		P00706613
	Firm's name ▶ Deloitte Tax LLP			Firm's EIN ▶ 86-1065772	
	Firm's address ▶ 1601 Wewatta St. STE 400 Denver CO 80202			Phone no. 303-292-5400	