

# CIM Commercial Trust

## 2019 Dividend Allocation

The characterization of dividends declared by CIM Commercial Trust Corporation (NASDAQ and TASE: CMCT) with a record date in 2019 are delineated as follows:

### COMMON STOCK DIVIDENDS

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	3/6/2019	3/25/2019	\$0.37500	\$0.00000	\$0.01038	\$0.23676	\$0.12786	\$0.01038
Regular	6/14/2019	6/27/2019	\$0.37500	\$0.00000	\$0.01038	\$0.23676	\$0.12786	\$0.01038
Special	8/19/2019	8/30/2019	\$42.00000	\$0.00000	\$1.16260	\$26.51727	\$14.32013	\$1.16260
Regular	9/6/2019	9/18/2019	\$0.07500	\$0.00000	\$0.00208	\$0.04735	\$0.02557	\$0.00208
Regular	12/13/2019	12/27/2019	\$0.07500	\$0.00000	\$0.00208	\$0.04735	\$0.02557	\$0.00208
			<u>\$42.90000</u>	<u>\$0.00000</u>	<u>\$1.18751</u>	<u>\$27.08550</u>	<u>\$ 14.62699</u>	<u>\$1.18751</u>

### SERIES A PREFERRED STOCK DIVIDENDS

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	1/5/2019	1/15/2019	\$0.34375	\$0.00000	\$0.01444	\$0.32931	\$0.00000	\$0.01444
Regular	4/5/2019	4/15/2019	\$0.34375	\$0.00000	\$0.01444	\$0.32931	\$0.00000	\$0.01444
Regular	7/5/2019	7/15/2109	\$0.34375	\$0.00000	\$0.01444	\$0.32931	\$0.00000	\$0.01444
Regular	10/7/2019	10/15/2019	\$0.34375	\$0.00000	\$0.01444	\$0.32931	\$0.00000	\$0.01444
			<u>\$1.37500</u>	<u>\$0.00000</u>	<u>\$0.05776</u>	<u>\$1.31724</u>	<u>\$ 0.00000</u>	<u>\$0.05776</u>

### SERIES L PREFERRED STOCK DIVIDENDS

Type	Record Dates	Paid Dates	Dividend Per Share	Qualified Dividend	Non-Qualified Dividend	Capital Gain Dividend	Non-Taxable Return of Capital	Section 199A Dividend
Regular	12/31/2019	1/16/2020	\$1.56035	\$0.00000	\$0.06554	\$1.49481	\$0.00000	\$0.06554
			<u>\$1.56035</u>	<u>\$0.00000</u>	<u>\$0.06554</u>	<u>\$1.49481</u>	<u>\$0.00000</u>	<u>\$0.06554</u>

Shareholders should consult their own tax advisor as to the tax treatment of their dividends.