See separate instructions.

## Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)					
NEW YORK CITY REIT, INC.	46-4380248					
· · · · ·	Telephone No. of contact 5 Email address of contact					
CHRISTOPHER MASTERSON (	212)415-6500	CMASTERSON@AR-GLOBAL.COM				
6 Number and street (or P.O. box if mail is not de	7 City, town, or post office, state, and ZIP code of contact					
38 WASHINGTON SQUARE	NEWPORT, RI 02840					
8 Date of action	9 Classification and description					
	RSE STOCK SPLIT					
8/5/2020						
10CUSIP number11Serial number(s)	12 Ticker symbol	13 Account number(s)				
649439205	NYC					
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 ► ON AUGUST 5, 2020,	NEW YORK CITY REIT, INC. (	"NYC") COMPLETED A REVERSE STOCK				
SPLIT. AS A RESULT OF THE REVERSE STOCK SPLIT, EVERY 9.72 SHARES OF NYC'S COMMON STOCK WAS						
COMBINED INTO ONE SHARE OF NEW CLASS A COMMON STOCK. ALSO ON AUGUST 5, 2020, NYC ISSUED						
3 SHARES OF PREVIOUSLY AUTHORIZED BUT UNISSUED COMMON STOCK FOR EACH SHARE ON NEW CLASS A						
COMMON STOCK. THE RESULT OF THESE ACTIONS IS THAT EACH 9.72 SHARES OF COMMON STOCK WAS						
EXCHANGED FOR ONE SHARE OF CLASS A COMMON STOCK AND THREE SHARES OF CLASS B COMMON STOCK,						
FOR AN EFFECTIVE REVERSE STOCK SPLIT OF 2.43-TO-1. ONLY CLASS A SHARES ARE TRADEABLE AND						
CLASS B SHARES CONVERT IN CLASS A SHARES ON THE FOLLOWING DATES: 1/3 ON 12/16/2020						
1/3 ON 04/15/2020						
1/3 ON 08/13/2021						
CASH WAS PAID IN LIEU OF THE ISSUANCE OF FRACTIONAL SHARES.						

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 ► SEE ATTACHMENT.

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 ADJUSTED BASIS MUST BE ALLOCATED TO THE NEW SHARES ( OR ALLOCABLE PORTIONS THEREOF) RECEIVED IN A MANNER THAT REFLECTS, TO THE GREATEST EXTENT POSSIBLE, THE BASIS IN OLD SHARES THAT WERE ACQUIRED ON THE SAME DATE AND AT THE SAME PRICE. TO THE EXTENT IT IS NOT POSSIBLE TO ALLOCATE THE AGGREGATE BASIS IN THIS MANNER, THE AGGREGRATE BASIS OF THE OLD SHARES SURRENDERED MUST BE ALLOCATED TO THE NEW SHARES (OR ALLOCABLE PORTIONS THEREOF) RECEIVED IN A MANNER THAT MINIMIZES THE DISPARTIY IN THE HOLDING PERIODS OF THE OLD SHARES WHOSE BASIS IS ALLOCATED TO ANY PARTICULAR NEW SHARE RECEIVED. THIS MAY CAUSE A NEW SHARE TO HAVE A SPLIT BASIS AND SPLIT HOLDING PERIOD.

Form 893	37 (12-20	017)			Page 2
Part I		Drganizational Action (continu	Jed)		
			<i></i>	the state of the s	
		applicable Internal Revenue Code se		which the tax treatment is based	
LRC S	LCIT	ONS 301(C), 302, 356	, 556, AND 506 (A)	<u> </u>	
à		1999-1999			<b>N</b> ,
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8 C	an anv	resulting loss be recognized? > NO	LOSS CAN BE RECOG	NIZED UPON THE REVER	SE STOCK SPLIT OF
		CITY REIT, INC. COMMON			
		ACTIONAL SHARE OF NEW			
		IN THE EXCHANGE, THIS			
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1 <b>9</b> P	rovide a	any other information necessary to ir	nplement the adjustment, such	as the reportable tax year ► THE	ADJUSTMENT TO BASIS
				E SHAREHOLDERS DURIN	
			. 2020 FOR CALENDAR		
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·····		· · · · · · · · · · · · · · · · · · ·	<u> </u>		
	Under	penalties of perjury, I declare that I have	examined this return, including acc	companying schedules and statement	s. and to the best of my knowledge a
	belief,	it is true, correct, and complete. Declarat	on of preparer (other than officer) is	based on all information of which prep	parer has any knowledge.
Sign		Nh Man			
lere	Signat	Um fina		Date ► 01/27	7/2021
	Signat	uier //	<u></u>	Date ►	
	<b>_</b>		TTDCAN		FTNANCTAL OFFICED
		rour name ► CHRISTOPHER MAS Print/Type preparer's name	Preparer's signature	Title ► CHIEF	FINANCIAL OFFICER
Paid			Milles	- 1/24/21	
Prepa	ן וסוג	V. EDWARD BOZEMAN	- 19 My the		self-employed P00742238
Use (	Dnly		LICE CEDERE		Firm's EIN ► 86-1065772
· · -	_	Firm's address ► 191 PEACHTRE		ATLANTA, GA 30303	Phone no. 404-220-1500
Send Fo	orm 893	37 (including accompanying stateme	nts) to: Department of the Treas	sury, Internal Revenue Service, Og	gden, UT 84201-0054

## New York City REIT, Inc. 46-4380248 Attachment to Form 8937 REPORTS OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

## Form 8937 Part II, Box 15:

The reverse stock split of New York City REIT, Inc. ("NYCR") qualifies as a tax-free reorganization within the meaning of Section of 368(a) of the Internal Revenue Code, as amended. As a result, and with the exception of the fractional shares redeemed for cash discussed below, no gain or loss is expected to be recognized by the NYCR shareholders (the "NYCR Shareholders") on the exchange of their old NYCR common shares for new NYCR common shares.

In general, the NYCR Shareholders aggregate basis in the new NYCR common shares received in the reverse stock split, which for this purpose includes both the actual shares received as well as the fractional shares that are deemed received, is equal to the aggregate basis of the old NYCR shares surrendered in the reverse stock split (the "Adjusted Basis").

A holder that received cash in lieu of a fractional share of NYCR common stock will be treated as having received such fractional share and then having received such cash in redemption of the fractional share. Such gain or loss will be recognized based on the difference between the amount of the cash received and the portion of the holder's Adjusted Basis of the shares of NYCR exchanged pursuant to the merger which is allocable to such fractional share.