

TIER REIT

TIER REIT, Inc. Historical Tax Reporting

The federal income tax characteristics of distributions paid by TIER REIT, Inc. since its REIT election are as follows:

Tax Year	Distribution Paid Per Share (Note A)	Nondividend Distribution	Ordinary Taxable Dividend	Capital Gain Distribution	Total
2004	\$4.20	91.29%	8.71%	0.00%	100.00%
2005	\$4.20	72.87%	27.13%	0.00%	100.00%
2006	\$4.20	76.95%	23.05%	0.00%	100.00%
2007	\$4.02	82.50%	17.50%	0.00%	100.00%
2008	\$3.83	100.00%	0.00%	0.00%	100.00%
2009	\$2.44	100.00%	0.00%	0.00%	100.00%
2010	\$1.05	100.00%	0.00%	0.00%	100.00%
2011	\$0.60	100.00%	0.00%	0.00%	100.00%
2012	\$0.55	100.00%	0.00%	0.00%	100.00%
2013	\$0.00	0.00%	0.00%	0.00%	0.00%
2014	\$0.00	0.00%	0.00%	0.00%	0.00%
2015	\$0.36	100.00%	0.00%	0.00%	100.00%
2016	\$0.72	100.00%	0.00%	0.00%	100.00%
2017	\$0.90	0.00%	100.00%	0.00%	100.00%
2018 <i>Additional Details Below</i>	\$0.72	21.16%	78.84% (Note B)	0.00%	100.00%

Tax Year	Distribution Paid Per Share	Quarter	Declaration Date	Record Date	Payment Date
2018	\$0.18	First Quarter	February 7, 2018	March 15, 2018	March 29, 2018
2018	\$0.18	Second Quarter	May 4, 2018	June 15, 2018	June 29, 2018
2018	\$0.18	Third Quarter	August 3, 2018	September 14, 2018	September 28, 2018
2018	\$0.18	Fourth Quarter	November 2, 2018	December 14, 2018	December 27, 2018

Note A) On June 2, 2015, TIER REIT effectuated a 1-for-6 reverse stock split. As a result, the Distribution Paid Per Share amounts shown above have been recomputed to reflect the post-split amounts.

Note B) 100% of the ordinary dividends in 2018 are section 199A dividends and may be eligible for the 20% qualified business income deduction. Please consult your tax advisor.

This information does not replace or amend the information reported to stockholders on IRS Form 1099-DIV. Stockholders should consult their own tax advisor regarding the proper federal and state tax treatment of these distributions.