

CIM Commercial Trust

2020 Dividend Allocation

The characterization of dividends declared by CIM Commercial Trust Corporation (NASDAQ and TASE: CMCT) with a record date in 2020 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	3/13/2020	3/25/2020	\$0.075000	\$0.000000	\$0.000000	\$0.000000	\$0.075000	\$0.000000
Regular	6/15/2020	6/29/2020	\$0.075000	\$0.000000	\$0.000000	\$0.000000	\$0.075000	\$0.000000
Regular	9/14/2020	9/29/2020	\$0.075000	\$0.000000	\$0.000000	\$0.000000	\$0.075000	\$0.000000
Regular	12/14/2020	12/29/2020	\$0.075000	\$0.000000	\$0.000000	\$0.000000	\$0.075000	\$0.000000
			<u>\$0.300000</u>	<u>\$0.000000</u>	<u>\$0.000000</u>	<u>\$0.000000</u>	<u>\$0.300000</u>	<u>\$0.000000</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	1/5/2020	1/15/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	2/5/2020	2/18/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	3/5/2020	3/16/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	4/5/2020	4/15/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	5/5/2020	5/15/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	6/5/2020	6/15/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	7/5/2020	7/15/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	8/5/2020	8/17/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	9/5/2020	9/15/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	10/5/2020	10/15/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	11/5/2020	11/16/2109	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
Regular	12/5/2020	12/15/2020	\$0.114583	\$0.000000	\$0.000000	\$0.000000	\$0.114583	\$0.000000
			<u>\$1.374996</u>	<u>\$0.000000</u>	<u>\$0.000000</u>	<u>\$0.000000</u>	<u>\$1.374996</u>	<u>\$0.000000</u>

SERIES D 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	3/5/2020	3/16/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	4/5/2020	4/15/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	5/5/2020	5/15/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	6/5/2020	6/15/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	7/5/2020	7/15/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	8/5/2020	8/17/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	9/5/2020	9/15/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	10/5/2020	10/15/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	11/5/2020	11/16/2109	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
Regular	12/5/2020	12/15/2020	\$0.117708	\$0.000000	\$0.000000	\$0.000000	\$0.117708	\$0.000000
			<u>\$1.177080</u>	<u>\$0.000000</u>	<u>\$0.000000</u>	<u>\$0.000000</u>	<u>\$1.177080</u>	<u>\$0.000000</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	12/31/2020	1/19/2021	\$1.56035	\$0.000000	\$0.000000	\$0.000000	\$1.56035	\$0.000000
			<u>\$1.56035</u>	<u>\$0.000000</u>	<u>\$0.000000</u>	<u>\$0.000000</u>	<u>\$1.56035</u>	<u>\$0.000000</u>

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