

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 <i>Additional Details Below</i>	\$0.72	100.00%	0.00%	0.00%	100.00%

Tax Year	Distribution Paid Per Share (Note B)	Nondividend Distribution	Declaration Date	Record Date	Payment Date
2016	\$0.18	100.00%	November 3, 2015	December 30, 2015	January 8, 2016
2016	\$0.18	100.00%	February 11, 2016	March 31, 2016	April 8, 2016
2016	\$0.18	100.00%	May 5, 2016	June 30, 2016	July 8, 2016
2016	\$0.18	100.00%	August 4, 2016	September 30, 2016	October 7, 2016

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) The \$0.18 distribution declared on November 7, 2016, to shareholders of record as of December 28, 2016, and paid on January 6, 2017, will be reportable on Form 1099-DIV for the 2017 tax year.

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.