

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Equity Commonwealth</u>		2 Issuer's employer identification number (EIN) <u>04-6558834</u>	
3 Name of contact for additional information	4 Telephone No. of contact <u>312-646-2801</u>	5 Email address of contact <u>ir@eqcre.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>2 North Riverside Plaza Suite 2000</u>		7 City, town, or post office, state, and ZIP code of contact <u>Chicago, IL 60606</u>	
8 Date of action <u>April 22, 2025</u>		9 Classification and description <u>Final Cash Liquidating Distribution on Common Shares</u>	
10 CUSIP number <u>294628102</u>	11 Serial number(s)	12 Ticker symbol <u>EQC</u>	13 Account number(s)

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 November 12, 2024, Equity Commonwealth ("EQC") held a special meeting where the EQC shareholders approved a Plan of Sale and Dissolution of EQC, including the wind-down and complete liquidation of EQC. On April 1, 2025, the EQC Board of Trustees authorized a final liquidating cash distribution of \$1.60 per common share with a record date of April 11, 2025 which was paid on April 22, 2025. This brings the aggregate cash liquidating distributions to \$20.60 per common share, inclusive of the \$19.00 per share distribution paid in December 2024.

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 ► The \$1.60 final liquidating cash distribution on common stock will be applied first to reduce a U.S. holder's tax basis in its common shares, but not below zero. To the extent that distributions pursuant to the Plan of Sale exceed a U.S. holder's tax basis in its common shares, the excess will constitute taxable gain and be recognized in the year in which the distribution is received. If the total amount of liquidating distributions received by a U.S. holder is less than the tax basis of its shares, the U.S. holder will generally recognize a loss in the year the final liquidating distribution is received.

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 ► Liquidating Distributions are applied against and reduce the adjusted basis of a U.S. holder's common shares.

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [IRC Section 331, IRC Section 336 and IRC Section 346\(a\)](#)

18 Can any resulting loss be recognized? ► [If the total amount of liquidating distributions received by a U.S. holder is less than the tax basis of its shares, the U.S. holder will generally recognize a loss in the year the final liquidating distribution is received.](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [Not Applicable](#)

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ► /s/ William GriffithsDate ► 5/28/2025Print your name ► William GriffithsTitle ► EVP CFO Treasurer**Paid Preparer Use Only**

Print/Type preparer's name <u>Neal Lewis</u>	Preparer's signature <u>/s/ Neal Lewis</u>	Date <u>5/21/2025</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00227417</u>
Firm's name ► <u>Deloitte Tax LLP</u>			Firm's EIN ► <u>86-1065772</u>	
Firm's address ► <u>111 Monument Circle Indianapolis, IN 46204</u>			Phone no. <u>317-378-8442</u>	