Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Strategic Student & Senior Housng Trust, Inc.	81-4112948

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Wendy Whyland	949-404-1812	whyland@sam.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
10 Terrace Road	Ladera Ranch, CA 92694

8 Date of action	9 Classification and description
Monthly Distributions - See Line 14	Class T Common Stock Distributions

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
86279B 207	N/A	N/A	N/A

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 ▶ Strategic Student & Senior Housing Trust, Inc. paid one distribution to shareholders during 2022. The distribution was paid on 12/21/2022.

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 distribution was paid at $0.04 per share on the outstanding shares of Class T common stock. The percentage of nondividend cash distributions (return of capital) is 0% of the total cash distribution 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 ▶ Not applicable.

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 301(c)(2)

18 Can any resulting loss be recognized? ▶ No tax loss is recognized

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ These actions are effective on the date of distribution identified above.

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 ▶ _____ Date ▶ 1/12/23

Print your name ▶ Matt Lopez Title ▶ CFO

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054