Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

## Part I Reporting Issuer

| 1 Issuer's name | 2 Issuer's employer identification number (EIN) |
|---|---|
| Strategic Storage Trust IV, Inc. | 81-2847976 |

| 3 Name of contact for additional information | 4 Telephone No. of contact | 5 Email address of contact |
|---|---|---|
| Talle Voorhies | 949-429-6600 | tvoorhies@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 W Common Stock Distributions |

| 10 CUSIP number | 11 Serial number(s) | 12 Ticker symbol | 13 Account number(s) |
|---|---|---|---|
| 86278L 305 | 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 Storage Trust IV, Inc. paid twelve monthly distributions to shareholders during 2018. These distributions were paid on the following dates:
1/16/18, 2/15/18, 3/15/18, 4/16/18, 5/15/18, 6/15/18, 7/16/18, 8/14/18, 9/13/18, 10/12/18, 11/12/18, 12/14/18

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 monthly distributions were paid at $0.0040 per share per day on the outstanding shares of common stock, paid in the month subsequent to the month in which they were earned. The percentage of nondividend cash distributions (return of capital) is 100% 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 ▶ The company calculated earnings and profits in accordance with IRC Section 312, as modified by IRC Section 857(d) for a Real Estate Investment Trust, and the regulations thereunder. The amount of distributions in excess of earnings and profits reduce the shareholders' basis in its share to the extent of basis.

**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 dates 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 ▶ 1/18/19

Print your name ▶ _____ Title ▶ _____

**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