

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>KBS Legacy Partners Apartment REIT, Inc.</b>		2 Issuer's employer identification number (EIN) <b>27-0668930</b>	
3 Name of contact for additional information <b>Stacie Yamane</b>	4 Telephone No. of contact <b>949-417-6560</b>	5 Email address of contact <b>syamane@kbsrealty.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>620 Newport Center Drive, Ste 1300</b>		7 City, town, or post office, state, and Zip code of contact <b>Newport Beach, CA 92660</b>	
8 Date of action <b>various see 14. below</b>		9 Classification and description <b>Common Stock</b>	
10 CUSIP number <b>48243K101</b>	11 Serial number(s)	12 Ticker symbol	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 ▶ **Distributions in excess of earnings and profits were made on the following dates:**

**January 2, 2013; February 1, 2013; March 1, 2013; April 1, 2013; May 1, 2013; June 3, 2013; July 1, 2013; August 1, 2013; September 3, 2013; October 1, 2013; November 1, 2013 and December 2, 2013.**

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 ▶ **January 2, 2013: Distribution per share \$0.055205; Return of Capital per share \$0.049569**

**February 1, 2013: Distribution per share \$0.055205; Return of Capital per share \$0.049569**

**March 1, 2013: Distribution per share \$0.049863; Return of Capital per share \$0.044772**

**April 1, 2013: Distribution per share \$0.055205; Return of Capital per share \$0.049569**

**May 1, 2013: Distribution per share \$0.053425; Return of Capital per share \$0.047970**

**June 3, 2013: Distribution per share \$0.055205; Return of Capital per share \$0.049569**

**July 1, 2013: Distribution per share \$0.053425; Return of Capital per share \$0.047970**

**August 1, 2013: Distribution per share \$0.055205; Return of Capital per share \$0.049569**

**September 3, 2013: Distribution per share \$0.055205; Return of Capital per share \$0.049569**

**October 1, 2013: Distribution per share \$0.053425; Rtn of Capital per share \$0.047970; November 1, 2013: Distribution per share \$0.055205**

**Return of Capital per share \$.049569; and December 2, 2013: Distribution per share \$0.053425; Return of Capital per share \$0.047970**

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 ▶ **Distributions in excess of earnings and profits are applied against and reduce the adjusted basis of stock.**

