

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

<b>Reporting Issuer</b>			
1 Issuer's name <u>KBS Growth &amp; Income REIT, Inc.</u>		2 Issuer's employer identification number (EIN) <u>47-2778257</u>	
3 Name of contact for additional information <u>Stacie Yamane</u>	4 Telephone No. of contact <u>949-417-6500</u>	5 Email address of contact <u>svamane@kbs.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>800 Newoort Center Drive, Ste 700</u>		7 City, town, or post office, state, and ZIP code of contact <u>Newoort Beach, CA 92660</u>	
8 Date of action <u>various see 14. below</u>	9 Classification and description <u>Common Stock</u>		
10 CUSIP number <u>48244M106</u>	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

**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 4, 2017; February 1, 2017; March 1, 2017; April 3, 2017; May 2, 2017; June 1, 2017; July 5, 2017; August 1, 2017;  
September 1, 2017; October 2, 2017; November 1, 2017 and December 4, 2017.

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 4, 2017: Distribution per share \$0.042466; Return of Capital per share \$0.042466  
February 1, 2017: Distribution per share \$0.042466; Return of Capital per share \$0.042466  
March 1, 2017: Distribution per share \$0.038356; Return of Capital per share \$0.038356  
April 3, 2017: Distribution per share \$0.042466; Return of Capital per share \$0.042466  
May 2, 2017: Distribution per share \$0.041096; Return of Capital per share \$0.041096  
June 1, 2017: Distribution per share \$0.042466; Return of Capital per share \$0.042466  
July 5, 2017: Distribution per share \$0.041096; Return of Capital per share \$0.041096  
August 1, 2017: Distribution per share \$0.042466; Return of Capital per share \$0.042466; September 1, 2017: Distribution per share \$0.042466;  
Return of Capital per share \$0.042466; October 2, 2017: Distribution per share \$0.039555; Return of Capital per share \$0.039555;  
November 1, 2017: Distribution per share \$0.040873; Return of Capital per share \$0.040873;  
and December 4, 2017: Distribution per share \$0.039555; Return of Capital per share \$0.039555.

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.

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 301

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ Not applicable

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Not applicable

Blank lines for providing other necessary information.

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.

**Sign Here**

Signature ▶  Date ▶ 1/19/18

Print your name ▶ Stacie K Yamane Title ▶ Chief Accounting Officer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.