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)							
KBS Growth & Income REIT, Inc.	47-2778257 5 Email address of contact							
3 Name of contact for additional information	3 Name of contact for additional information 4 Telephone No. of contact							
Stacie Yamane	syamane@kbs.com							
6 Number and street (or P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact							
800 Newport Center Drive, Ste 700	Newport Beach, CA 92660							
8 Date of action								
Not applicable - no distributions paid in 2023	Common Stock - A-shares	13 Account number(s)						
10 CUSIP number 11 Serial number(s) 12 Ticker symbol	13 Account number(s)						
492448406								
Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.								
		against which shareholders' ownership is measured for						
the action ▶								
The plan of liquidation was approved by shar	eholders on May 9, 2023. The plan of liqu	idation calls for the REIT to make a series of						
liquidating distributions which will result in the	ne complete liquidating of each sharehold	er's investment. On July 31, 2024, the REIT paid the						
first and final liquidating cash distribution in	the amount of \$0.12048602 per share to sh	hareholders of record as of July 29, 2024.						
45 Describe the guartitative effect of the organ	enizational action on the basis of the security	in the hands of a U.S. taxpayer as an adjustment per						
Describe the quantitative effect of the organishment of as a percentage of old basis ▶	ariizadonal action on the basis of the security	The fillings of a olo. taxpayor as an asjastinom po						
July 31, 2024: First and final liquidating cash distribution of \$0.12048602 per share								
July 51, 2024. First and imating duding dustr	distribution of to restricted per criare							
The liquidating distributions were made pursu	uant to the plan of liquidation and will red	uce the basis of the share. Shareholders should						
consult with their respective tax advisors for	assisting in adjusting the basis of their re	spective shares as well as determining the amount						
and characterization of the income.								
		the second and the second state of accounities and the						
	pasis and the data that supports the calculat	ion, such as the market values of securities and the						
valuation dates ▶	and the second has	and halow some by the emount of any liquidating						
	asis of each share would be reduced, but	not below zero, by the amount of any liquidating						
distribution.								

Part I		Organizational Action (continued)				
17 Li	st the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the	ne tax treatmen	t is based ▶	
Section	331 a	and 346(a)				
		resulting loss be recognized? ►				
Loss ca	nnot	be determined/recognized until final liq	uidating distribution is received	by the shareho	lder	
		any other information necessary to imple			ear 🕨	
Informa	tion c	concerning cash liquidating distribution	s is reported on Form 1099-DIV,	Вох 9.		
-						
					J _1_1_1_	and to the heat of my knowledge and
	Unde	r penalties of perjury, I declare that I have example to the correct, and complete. Declaration or	nined this return, including accompanyl foreparer (other than officer) is based or	ing schedules and n all information o	ı statements, f which prepa	and to the best of my knowledge and irer has any knowledge.
	Dellei	, it is true, correct, and complete. Decial attorn o	preparer (ether man emeer) is based or	7 411 111 111 111 111 111		
Sign						12 11 22
Here	Signa	ature ►		Date ▶	/	121/2025
	Print	your name ► Stacie K Yamane			Chief Acc	ounting Officer
Doid		Print/Type preparer's name	Preparer's signature	Date		Check if PTIN
Paid	. w.e					self-employed
Prepa		Firm's name ▶		-		Firm's EIN ▶
Use C	nly	Firm's address ►				Phone no.
Cond C	vm 00	937 (including accompanying statements)	to: Department of the Treasury Inte	ernal Revenue S	Service Ogo	
Sella La	лин ов	or uncluding accompanying statements)	to. Dopardinont of the freading, little			