

CPA®:18 – Global Announces Tax Treatment of 2021 Distributions

NEW YORK, February 2, 2022 – CPA[®]:18 – Global announced the income tax treatment of dividends reported on Form 1099-DIV for 2021. Investors are encouraged to consult with their personal tax advisors as to their specific tax treatment.

100% of the distribution paid on 1/14/22 has been applied to the 2021 tax year. Distributions paid on the following dates are taxable in 2021: 1/15/21, 4/15/21, 7/15/21, 10/15/21, 12/16/21 and 1/14/22.

Ordinary Dividends (Box 1a)	Capital Gain Distributions (Box 2a)	Nondividend Distributions (Box 3)	Qualified Dividends (Box 1b) ¹	Unrecaptured Section 1250 Gain (Box 2b) ²	Section 199A Dividends (Box 5) ³	Section 1061 One-Year Amounts Disclosure ⁴	Section 1061 Three-Year Amounts Disclosure ⁴
52.40552%	47.59448%	0.00000%	0.56908%	19.58284%	99.43092%	100.00000%	100.00000%

¹ Qualified Dividends is a subset of, and included in, the Taxable Ordinary Dividends amount.

- ² Unrecaptured Section 1250 Gain is a subset of, and included in, the Taxable Capital Gain Distributions amount.
- ³ Section 199A Dividends is a subset of, and included in, the Taxable Ordinary Dividends amount.
- ⁴ Section 1061 One-Year Amounts Disclosure and Three-Year Amounts Disclosure are a subset of, and included in, the Taxable Capital Gain Distributions amount. For the purposes of Section 1061 of the Internal Revenue Code, the "one-year amounts disclosure" and "three-year amounts disclosure" are generally applicable to direct and indirect holders of "applicable partnership interests".

Corporate Property Associates 18 – Global Inc.

Corporate Property Associates 18 – Global Inc. (CPA[®]:18 – Global) is a publicly registered non-traded real estate investment trust (REIT) with a diversified portfolio of commercial real estate properties leased to companies domestically and internationally in addition to self-storage and student housing assets.

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