



## CPA®:18 – Global Announces Tax Treatment of 2022 Distributions

**NEW YORK, January 25, 2023** – CPA®:18 – Global announced the income tax treatment of distributions reported on Form 1099-DIV for 2022. Investors are encouraged to consult with their personal tax advisors as to their specific tax treatment.

Distributions paid on the following dates are taxable in 2022: 4/14/22 and 7/15/22. 100% of the distribution paid on 1/14/2022 was applied to the 2021 tax year.

Ordinary Dividends (Box 1a)	Capital Gain Distributions (Box 2a)	Nondividend Distributions (Box 3)	Qualified Dividends (Box 1b) <sup>1</sup>	Unrecaptured Section 1250 Gain (Box 2b) <sup>2</sup>	Section 897 Capital Gain (Box 2f) <sup>3</sup>	Section 199A Dividends (Box 5) <sup>4</sup>	Section 1061 One-Year Amounts Disclosure <sup>5</sup>	Section 1061 Three-Year Amounts Disclosure <sup>5</sup>
0.000000%	100.000000%	0.000000%	0.000000%	84.07442%	17.37325%	0.000000%	0.000000%	0.000000%

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

<sup>2</sup> Unrecaptured Section 1250 Gain is a subset of, and included in, the Taxable Capital Gain Distributions amount.

<sup>3</sup> Section 897 Capital Gain is a subset of, and included in, the Taxable Capital Gain Distributions amount.

<sup>4</sup> Section 199A Dividends is a subset of, and included in, the Taxable Ordinary Dividends amount.

<sup>5</sup> 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”.

For additional information regarding the tax treatment of cash merger consideration received in the merger of CPA®:18 – Global and W. P. Carey Inc., please see Form 8937 which is available at [www.cpa18global.com](http://www.cpa18global.com).

### Corporate Property Associates 18 – Global Inc.

Corporate Property Associates 18 – Global Inc. (CPA®:18 – Global) was 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. On August 1, 2022, CPA®:18 – Global and W. P. Carey Inc. (NYSE: WPC) merged. For additional information, please visit [www.cpa18global.com](http://www.cpa18global.com).

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