

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Corporate Property Associates 14 Inc.		13-3951476	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Jiwei Yuan	212-492-1100		
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
50 Rockefeller Plaza, 2nd Floor		New York, NY 10020	
8 Date of action		9 Classification and description	
See Below		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
22003B305			

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 ▶ On May 2, 2011 Corporate Property Associates 14 Inc. ("CPA:14") merged with and into Corporate Property Associates 16 - Global Inc. ("CPA:16 - Global") which qualified as a reorganization within the meaning of Internal Revenue Code Section 368(a).

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 ▶ Each share of the common stock of CPA:14, which was issued at a \$0.001 par value share, was liquidated. CPA:14 stockholders received a total consideration of \$11.50 per share, consisting of (1) a special cash distribution of \$1.00 per share and (2) the right to elect to receive for each share of CPA:14 common stock that he or she owns either (a) 1.1932 shares of CPA:16 - Global common stock at \$0.001 per value per share or (b) an additional \$10.50 in cash.

Shareholders that received stock in CPA:16 - Global in exchange for the liquidation of their stock in CPA:14 should divide their total basis in the stock of CPA:14 by 1.1932 in order to calculate their per share basis in the stock of CPA:16 - Global.

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 ▶ Shareholders that received stock in CPA:16 - Global as consideration for the liquidation of their stock in CPA:14 will adjust their basis per share to reflect the change in the number of shares they now hold in CPA:16 - Global.

Part II Organizational Action (continued)

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

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
Reportable in tax year 2011

Sign Here	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.			
	Signature ▶ <i>Jiwei Yuan</i>	Date ▶ 1/17/2012		
Paid Preparer Use Only	Print your name ▶ Jiwei Yuan	Preparer's signature <i>Steve Tyler</i>	Title ▶ Executive Director	
	Print/Type preparer's name Steve Tyler	Date 01/17/2012	Check <input type="checkbox"/> if self-employed	PTIN P00743605
	Firm's name ▶ PricewaterhouseCoopers LLP	Firm's EIN ▶		13-4008324
	Firm's address ▶ 300 Madison Avenue, New York, NY 10017	Phone no.		646-471-3000