

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)	
Empire State Realty Trust, Inc.		37-1645259	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Mark Labell	212-850-2700	IR@empirestaterealtytrust.com	
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	
111 West 33rd Street		New York, NY 10120	
8 Date of action		9 Classification and description	
3/30/2018; 6/29/2018; 9/28/2018; 12/31/2018		DISTRIBUTIONS ON COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
292104106		ESRT	

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 ▶

1) On March 30, 2018- Common Stock Distributions paid \$0.105 per share to shareholders of record March 15, 2018

2) On June 29, 2018- Common Stock Distributions paid \$0.105 per share to shareholders of record June 15, 2018

3) On September 28, 2018- Common Stock Distributions paid \$0.105 per share to shareholders of record September 14, 2018

4) On December 31, 2018- Common Stock Distributions paid \$0.105 per share to shareholders of record December 17, 2018

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 ▶

THE PORTION OF THE DISTRIBUTION THAT IS CLASSIFIED AS A NONDIVIDEND DISTRIBUTION REDUCES THE BASIS OF THE STOCK AS FOLLOWS:

PAYMENT DATE:	REDUCTION OF BASIS PER SHARE:
3/30/2018	\$0.017
6/29/2018	\$0.017
9/28/2018	\$0.017
12/31/2018	\$0.017

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 ▶

EMPIRE STATE REALTY TRUST, INC. CALCULATED EARNINGS AND PROFITS IN ACCORDANCE WITH IRC SECTION 312, AS MODIFIED BY IRC SECTION 857(d) FOR A REAL ESTATE INVESTMENT TRUST, AND THE REGULATIONS THEREUNDER. THE AMOUNT OF DISTRIBUTIONS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S BASIS IN ITS SHARES TO THE EXTENT OF BASIS.

Part II Organizational Action (continued)

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

NONDIVIDEND DISTRIBUTION IS DETERMINED PURSUANT TO IRC SECTION 301(c).

18 Can any resulting loss be recognized? ▶ _____

NO RESULTING LOSS CAN BE RECOGNIZED.

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

THE REPORTABLE TAX YEAR IS 2018.

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 ▶ 2/4/2019

Print your name ▶ Mark Labell Title ▶ Senior Vice President Tax

Paid Preparer Use Only	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.