

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
RESOURCE REAL ESTATE OPPORTUNITY REIT, INC.		27-0331816	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
INVESTOR RELATIONS	866-469-0129	IR@RESOURCEREIT.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
ONE CRESCENT DRIVE, SUITE 203		PHILADELPHIA, PA 19112	
<b>8</b> Date of action		<b>9</b> Classification and description	
SEE ATTACHED		COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
N/A	N/A	N/A	N/A

**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 ▶ DURING THE YEAR ENDED DECEMBER 31, 2018, RESOURCE REAL ESTATE OPPORTUNITY REIT, INC. ("OPP REIT") MADE CASH DISTRIBUTIONS TO HOLDERS OF ITS COMMON SHARES THAT ARE PARTIALLY CLASSIFIED AS NONDIVIDEND DISTRIBUTIONS. THE TOTAL CASH DISTRIBUTIONS FOR THE TAX YEAR 2018 EXCEEDED OPP REIT'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS; THEREFORE THE EXCESS IS A RETURN OF CAPITAL TO THE SHAREHOLDERS.

SEE ATTACHED FOR DATES OF THE ORGANIZATIONAL ACTIONS.

**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 ▶ SEE ATTACHED.

**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 ▶ THE REDUCTION IN TAX BASIS WAS CALCULATED BY THE DIFFERENCE BETWEEN TOTAL CASH DISTRIBUTIONS FOR THE TAX YEAR 2018 LESS THE ISSUER'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS. BECAUSE THE CASH DISTRIBUTIONS EXCEEDED THE ISSUER'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS, THE DIFFERENCE IS A RETURN OF CAPITAL TO EACH SHAREHOLDER.

**Part II** Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTION 301(c)(2).

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18 Can any resulting loss be recognized? ▶ N/A

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
**THE ORGANZATIONAL ACTION IS REPORTABLE FOR TAX YEAR 2018.**

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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 ▶ 2/14/19

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>STEVEN R SALTZMAN</u>	Preparer's signature	Title ▶ <u>CFO</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	

RESOURCE REAL ESTATE OPPORTUNITY REIT, INC.  
27-0331816  
ATTACHMENT TO FORM 8937

**PART I, ITEM 8 and PART II ITEM 14:**

<u>SECURITY DESCRIPTION</u>	<u>DATES OF ACTION</u>
Resource Real Estate Opportunity REIT, Inc. Common Stock	1/31/18, 2/28/18, 4/2/18, 4/30/18, 5/31/18, 6/29/18, 7/31/18, 8/31/18, 9/28/18, 10/31/18, 11/30/18, 12/31/18

**PART II, ITEM 15:**

<u>SECURITY DESCRIPTION</u>	<u>PAYMENT DATE</u>	<u>REDUCTION IN TAX BASIS PER SHARE</u>
Resource Real Estate Opportunity REIT, Inc. Common Stock	1/31/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	2/28/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	4/2/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	4/30/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	5/31/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	6/29/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	7/31/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	8/31/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	9/28/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	10/31/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	11/30/2018	\$0.0500
Resource Real Estate Opportunity REIT, Inc. Common Stock	12/31/2018	\$0.0500