

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 18, GLOBAL INC.		90-0885534	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
LIU GUO	212-492-1161		
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	
395 9TH AVENUE, 58TH FLOOR		NEW YORK, NY 10001	
8 Date of action		9 Classification and description	
SEE BELOW		CLASS C COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
22004E208			

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 ▶ CORPORATE PROPERTY ASSOCIATES 18, GLOBAL INC. ("TAXPAYER") MADE CASH DISTRIBUTIONS TO ITS SHAREHOLDERS IN EXCESS OF ITS CURRENT AND ACCUMULATED EARNINGS AND PROFITS. SEE PART II, LINE 15 FOR THE AMOUNTS OF THESE DISTRIBUTIONS PER SHARE.

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 DISTRIBUTIONS REDUCED THE BASIS OF THE SECURITY OF THE U.S. TAXPAYER AS FOLLOWS:

DATE:	PER SHARE REDUCTION OF BASIS:
	CLASS C COMMON STOCK
1/15/2020	\$0.04595213
4/15/2020	\$0.04621968
7/15/2020	\$0.01464850
10/15/2020	\$0.01504983

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 TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC 312 (AS MODIFIED BY IRC 857(d) FOR A REAL ESTATE INVESTMENT TRUST), AND THE REGULATIONS THEREUNDER. AMOUNTS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S TAX BASIS IN IT 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 ▶ IRC 301(c)(2)

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THESE ACTIONS ARE EFFECTIVE ON THE DATES OF THE DISTRIBUTION IDENTIFIED ABOVE.

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 ▶ 2/4/2021

Paid Preparer Use Only	Print your name ▶ <u>LIOU GUO</u>		Title ▶ <u>SENIOR VP - DOMESTIC TAX</u>	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	<u>STEVE TYLER</u>		<u>2/3/2021</u>	PTIN <u>P00743605</u>
	Firm's name ▶ <u>PRICEWATERHOUSECOOPERS LLP</u>	Firm's EIN ▶ <u>13-4008324</u>		Phone no. <u>678-419-1000</u>
Firm's address ▶ <u>1075 PEACHTREE STREET STE 2600, ATLANTA, GA 30309</u>				

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