Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name Griffin-American Healthcare REIT IV Inc.		**2** Issuer's employer identification number (EIN) 47-2887436
3 Name of contact for additional information Kenny Lin	**4** Telephone No. of contact 949-270-9200	**5** Email address of contact klin@ahinvestors.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 18191 Von Karman Avenue, Suite 300		**7** City, town, or post office, state, and ZIP code of contact Irvine, CA 92612
8 Date of action See Below	**9** Classification and description Common Stock	

10 CUSIP number	**11** Serial number(s)	**12** Ticker symbol	**13** Account number(s)

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 ▶ The issuer made distributions in excess of its current accumulated earnings and profits. See Part II, Line 15 for the amount 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 issuer determined that a portion of the distribution paid each month is a return of capital. Statement 1 shows the reductions of tax basis on a per share per day basis.

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 issuer's earnings and profits were calculated under IRC §312, as modified by Internal Revenue Code §857(d) for a real estate investment trust, and the regulations thereunder. Amounts distributed in excess of earnings and profits reduce the stockholder's basis in its shares, to the extent the stockholder has basis. If amounts distributed exceed the stockholder's basis, the stockholder will need to recognize gain, to the extent the distributions exceed the stockholder's 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 ▶

Internal Revenue Code §301(c)(2) provides that the portion of the common stock distribution which is not a dividend shall be applied against and reduce the adjusted basis of the shares.

18 Can any resulting loss be recognized? ▶ No tax loss is recognized by stockholders as a result of receiving the distribution payments.

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

These actions are effective on the dates of distribution identified above.

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 ▶ /s/ Kenny Lin Date ▶ January 14, 2021

Print your name ▶ Kenny Lin Title ▶ VP of Accounting and Finance

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Griffin-American Healthcare REIT IV, Inc.
EIN: 47-2887436
Form 8937

Part II, Question 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 as follows:

Record Date	Distribution Payable Date	Distribution Per Share Per Day	Per Share Per Day Reduction of Basis
December 1 - 31, 2019	1/2/2020	0.001643836	0.001404734
January 1 - 31, 2020	2/3/2020	0.001643836	0.001404734
February 1 - 28, 2020	3/2/2020	0.001643836	0.001404734
March 1 - 31, 2020	4/1/2020	0.001643836	0.001404734
April 1 - 30, 2020	5/1/2020	0.001095890	0.000936489
May 1 - 31, 2020	6/1/2020	0.001095890	0.000936489
June 1 - 30, 2020	7/1/2020	0.001095890	0.000936489
July 1 - 31, 2020	8/3/2020	0.001095890	0.000936489
August 1 - 31, 2020	9/1/2020	0.001095890	0.000936489
September 1 - 30, 2020	10/1/2020	0.001095890	0.000936489
October 1 -31, 2020	11/2/2020	0.001095890	0.000936489
November 1 - 30, 2020	12/1/2020	0.001095890	0.000936489