

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)	
INDEPENDENCE REALTY TRUST, INC.		26-4567130	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
INDEPENDENCE REALTY TRUST, INC.	267-270-4800		
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	
TWO LIBERTY PLACE, 50 S. 16TH STREET, SUITE 3575		PHILADELPHIA, PA 19102	
8 Date of action		9 Classification and description	
SEE ATTACHED		NONDIVIDEND DISTRIBUTION, COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED		SEE ATTACHED	

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, INDEPENDENCE REALTY TRUST, INC. ("IRT") MADE CASH DISTRIBUTIONS TO HOLDERS OF ITS COMMON SHARES. A PORTION OF THESE DISTRIBUTIONS REPRESENTS A NON-DIVIDEND DISTRIBUTION. UNDER IRC SECTION 301(C)(2), THE AMOUNT OF THE NON-DIVIDEND DISTRIBUTION SHOULD BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK ON THE DATE THE NON-DIVIDEND DISTRIBUTION IS RECEIVED. UNDER IRC SEC. 301(C)(3)(A), TO THE EXTENT THE NON-DIVIDEND DISTRIBUTIONS EXCEED THE BASIS IN THE STOCK, THE EXCESS SHOULD BE TREATED AS GAIN FROM THE SALE OR EXCHANGE OF THE STOCK.

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 ▶ NOT APPLICABLE

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)

18 Can any resulting loss be recognized? ▶ NO RESULTING LOSS MAY BE RECOGNIZED.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ NOT APPLICABLE

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 ▶ 1/25/19

Print your name ▶ JAMES SEBRA Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>CHRISTOPHER RICCIO</u>		<u>1/25/2019</u>		<u>P01749099</u>
	Firm's name ▶ <u>KPMG LLP</u>			Firm's EIN ▶	<u>13-5565207</u>
	Firm's address ▶ <u>1601 MARKET STREET PHILADELPHIA PA, 19103</u>			Phone no.	<u>267-256-7000</u>

INDEPENDENCE REALTY TRUST, INC.
EIN: 26-4567130
ATTACHMENT TO FORM 8937

PART I, ITEM 8:

<u>SECURITY DESCRIPTION</u>	<u>DATES OF ACTION</u>
Independence Realty Trust, Inc. Common Stock	1/15/18, 4/20/18, 7/20/18, 10/19/18

PART I, ITEMS 10 AND 12:

<u>SECURITY DESCRIPTION</u>	<u>CUSIP NUMBER</u>	<u>TICKER SYMBOL</u>
Independence Realty Trust, Inc. Common Stock	45378A106	IRT

PART II, ITEM 15

<u>SECURITY DESCRIPTION</u>	<u>PAYMENT DATE</u>	<u>REDUCTION IN BASIS PER SHARE</u>
Independence Realty Trust, Inc. Common Stock	1/15/2018	\$ 0.014390
Independence Realty Trust, Inc. Common Stock	4/20/2018	\$ 0.043171
Independence Realty Trust, Inc. Common Stock	7/20/2018	\$ 0.043171
Independence Realty Trust, Inc. Common Stock	10/19/2018	\$ 0.043171