

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

### Part I Reporting Issuer

1 Issuer's name <b>INDEPENDENCE REALTY TRUST, INC.</b>		2 Issuer's employer identification number (EIN) <b>26-4567130</b>	
3 Name of contact for additional information <b>INDEPENDENCE REALTY TRUST, INC.</b>	4 Telephone No. of contact <b>215-243-9000</b>	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>2929 ARCH STREET, 17TH FLOOR</b>		7 City, town, or post office, state, and Zip code of contact <b>PHILADELPHIA, PA 19104</b>	
8 Date of action <b>SEE ATTACHED</b>		9 Classification and description <b>NONDIVIDEND DISTRIBUTION</b>	
10 CUSIP number <b>SEE ATTACHED</b>	11 Serial number(s)	12 Ticker symbol <b>SEE ATTACHED</b>	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 ▶ **DURING THE YEAR ENDED DECEMBER 31, 2013, INDEPENDENCE REALTY TRUST, INC. ("IRT") MADE DISTRIBUTIONS TO HOLDERS OF ITS COMMON SHARES THAT ARE CLASSIFIED AS NONDIVIDEND DISTRIBUTIONS. UNDER IRC SECTION 301(C)(2), THE AMOUNT OF THE DISTRIBUTION SHOULD BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK ON THE DATE THE DISTRIBUTION IS RECEIVED. UNDER IRC SEC. 301(C)(3)(A), TO THE EXTENT THE NONDIVIDEND 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 SECTIONS 301(C)(2), 301(C)(3)(A) AND 312**

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 ▶

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 ▶ 3/3/14

Print your name ▶ **Ethan Kopp** Title ▶ **Vice President, Tax Director**

<b>Paid Preparer Use Only</b>	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.

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

**PART I, ITEM 8:**

**SECURITY DESCRIPTION**

Independence Realty Trust, Inc. Common Stock

**DATES OF ACTION**

2/15/13, 3/15/13, 4/15/13, 5/15/13, 6/15/13, 7/15/13,  
8/15/13, 9/13/13, 10/15/13, 11/15/13, 12/16/13, 1/15/14

**PART I, ITEMS 10 AND 12:**

**SECURITY DESCRIPTION**

Independence Realty Trust, Inc. Common Stock

**CUSIP NUMBER**

45378A106

**TICKER SYMBOL**

IRT

**PART II, ITEM 15**

**SECURITY DESCRIPTION**

Independence Realty Trust, Inc. Common Stock  
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Independence Realty Trust, Inc. Common Stock

**DATE**

2/15/2013  
3/15/2013  
4/15/2013  
5/15/2013  
6/15/2013  
7/15/2013  
8/15/2013  
9/13/2013  
10/15/2013  
11/15/2013  
12/16/2013  
1/15/2014

**REDUCTION IN BASIS PER SHARE**

\$ 0.0372  
\$ 0.0336  
\$ 0.0372  
\$ 0.0376  
\$ 0.0388  
\$ 0.0376  
\$ 0.0390  
\$ 0.0390  
\$ 0.0390  
\$ 0.0390  
\$ 0.0390  
\$ 0.0390