**Report of Organizational Actions Affecting Basis of Securities**

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**Part I Reporting Issuer**

<table>
<thead>
<tr>
<th>1 Issuer's name</th>
<th>2 Issuer's employer identification number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Americold Realty Trust</td>
<td>93-0295215</td>
</tr>
</tbody>
</table>

**Marc Smernoff**

<table>
<thead>
<tr>
<th>3 Name of contact for additional information</th>
<th>4 Telephone No. of contact</th>
<th>5 Email address of contact</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>678-459-1959</td>
<td><a href="mailto:investor.relations@americold.com">investor.relations@americold.com</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6 Number and street (or P.O. box if mail is not delivered to street address) of contact</th>
<th>7 City, town, or post office, state, and ZIP code of contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Genlake Parkway, Suite 600, South Tower</td>
<td></td>
</tr>
</tbody>
</table>

**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: **Americold paid the following distributions during 2021**

1. **On January 15, 2021**, Americold paid cash distributions on common stock of $0.21 per share to shareholders of record on December 31, 2020.
2. **On April 15, 2021**, Americold paid cash distributions on common stock of $0.22 per share to shareholders of record on March 31, 2021.
4. **On October 15, 2021**, Americold paid cash distributions on common stock of $0.22 per share to shareholders of record on September 30, 2021.

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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: **Of the distributions above, the amounts below were non-dividend distributions which must constitute either a return of capital to each shareholder or capital gains if insufficient basis exists.**

1. **January 15, 2021 distributions** - 8.51% of each dollar or $1.112 per share
2. **April 15, 2021 distributions** - 8.51% of each dollar or $1.287 per share
3. **July 15, 2021 distributions** - 8.51% of each dollar or $1.287 per share
4. **October 15, 2021 distributions** - 8.51% of each dollar or $1.287 per share

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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 calculation for the non-dividend portion of the distributions made to common stock shareholders of Americold Realty Trust for the January, April, July and October distributions was based on 2021 earnings and profits as calculated under IRC Section 312 as modified by IRC section 857(d) for adjustments specific to REITs.**

Amounts in excess of earnings and profits reduce the shareholder's tax basis in shares to the extent of shareholder basis. Remaining non-dividend distribution amounts are subject to tax as capital gains.

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For Paperwork Reduction Act Notice, see the separate instructions.
List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based:

17
Section 301
Section 316
Section 857

Can any resulting loss be recognized?  ►  No

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

18
Reportable for tax year ending December 31, 2021

Signature  /s/ Marc J. Smernoff
Date  1/13/2022

Paid Preparer Use Only
Print Type preparer’s name
Preparer’s signature
Date
Check ☐ if self-employed
Firm’s EIN   
Phone no.

Send Form 8837 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054