

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	
NICOLE MCCARTHY	212-899-8255		
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	
50 ROCKEFELLER PLAZA, 2ND FLOOR		NEW YORK, NY 10020	
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 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 DISTRIBUTIONS REDUCED THE BASIS OF THE SECURITY IN THE HANDS OF THE U.S. SHAREHOLDER(S) AS FOLLOWS:

PER SHARE REDUCTION OF BASIS			
DATE	CLASS C COMMON STOCK	DATE	CLASS C COMMON STOCK
01/15/2014	\$0.0009441	07/15/2014	\$0.0009545
04/15/2014	\$0.0009651	10/15/2014	\$0.0009441

*TAXPAYER DECLARES A DAILY DISTRIBUTION BUT DISTRIBUTES QUARTERLY A U.S. SHAREHOLDER SHOULD FACTOR IN THE AMOUNT OF ITS SHARES OWNED AND THE NUMBER OF DAYS HELD WHEN DETERMINING THE QUANTITATIVE EFFECT ON 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 TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC. SEC. 312, AS MODIFIED BY IRC. SEC. 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 ITS 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. SEC. 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 DATE OF 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 ▶ Nicole McCarthy Date ▶ 5/21/15

Print your name ▶ Nicole McCarthy Title ▶ SVP

Paid Preparer Use Only

Print/Type preparer's name DMITRIY SHAMRAKOV	Preparer's signature <u>D. Shamakov</u>	Date 05/20/2015	Check <input type="checkbox"/> if self-employed	PTIN P01277339
Firm's name ▶ PRICEWATERHOUSECOOPERS LLP			Firm's EIN ▶ 13-4008324	
Firm's address ▶ 300 MADISON AVENUE, NEW YORK, NY 10017			Phone no. 646-471-3000	