
BRIGHTSPIRE CAPITAL, INC.
TAX REPORTING TREATMENT OF 2024 DISTRIBUTIONS

January 30, 2025

Dear Investors,

The attached schedule details your year-end federal income tax reporting information for distributions made by BrightSpire Capital, Inc. in 2024, on a per share basis, which will be reported on Form 1099-DIV. Please be aware that the Common Stock distribution declared on December 14, 2023, with a record date of December 31, 2023, is considered a 2024 distribution for federal income tax purposes. Common Stock distribution declared on December 16, 2024, with a record date of December 31, 2024, is considered a 2025 distribution for federal income tax purposes.

The tax information provided herein should not be construed as tax advice and is not a substitute for careful tax planning and analysis. Investors are encouraged to consult with their own tax advisors regarding the specific federal, state, local, foreign and other tax consequences of ownership of BrightSpire Capital, Inc. stock and the specific tax treatment of BrightSpire Capital, Inc. distributions.

For more information about BrightSpire Capital, Inc. please visit www.brightspire.com.

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TAX REPORTING TREATMENT OF 2024 BRSP DISTRIBUTIONS

Class of Stock	CUSIP	Record Date	Payment Date	Amount Distributed	Taxable Ordinary Dividends	Qualified Dividends [1]	199A Dividends [2]	Return of Capital
Common	10949T 109	12/31/2023	1/12/2024	\$ 0.200000	\$ 0.065210	\$ 0.000982	\$ 0.065210	\$ 0.134790
Common	10949T 109	3/29/2024	4/15/2024	\$ 0.200000	\$ 0.065210	\$ 0.000982	\$ 0.065210	\$ 0.134790
Common	10949T 109	6/28/2024	7/15/2024	\$ 0.200000	\$ 0.065210	\$ 0.000982	\$ 0.065210	\$ 0.134790
Common	10949T 109	9/30/2024	10/15/2024	\$ 0.160000	\$ 0.052168	\$ 0.000785	\$ 0.052168	\$ 0.107832
				\$ 0.760000	\$ 0.247798	\$ 0.003731	\$ 0.247798	\$ 0.512202

[1] - Qualified Dividends are included in Taxable Ordinary Dividends

[2] - 199A Dividends are included in Taxable Ordinary Dividends