

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)	
American Realty Capital Global Trust, Inc.		45-2771978	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Brian S. Block	212-415-6500	bblock@aricap.com	
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	
200 Dryden Road, Suite 1100		Dresher, PA 19025	
8 Date of action		9 Classification and description	
December 3, 2012		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	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 ▶ Cash distributions were paid on December 3, 2012 to common shareholders of record as of November 30, 2012.
All of the cash distributions paid were nondividend distributions.

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 amount of the nondividend distribution paid on December 3, 2012 was \$0.00583559 per share.
This amount should reduce the tax basis of each common share but not below zero.

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 nontaxable distributions were calculated as the amount of cash distribution in excess of American Realty Capital Global Trust, Inc.'s earnings and profits.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
The nondividend distribution is determined pursuant to IRC §301(c).

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2012.

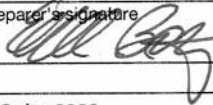
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ _____ Date ▶ _____

Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only

Print/Type preparer's name Eddie Bozeman	Preparer's signature 	Date 1/18/13	Check <input type="checkbox"/> if self-employed	PTIN P00742238
Firm's name ▶ Deloitte Tax LLP	Firm's address ▶ 191 Peachtree Street NE, Suite 2000	Atlanta, GA 30303	Firm's EIN ▶ 86-1065772	Phone no. 404-220-1500