

PURE Multi-Family REIT LP
For Year Ended 12/31/18
United States Resident Tax Package Information

1. Company Information

- a. Pure Multi-Family REIT LP (“PURE”) is a Canadian based, publically traded vehicle which offers investors exclusive exposure to attractive, institutional quality U.S. multi-family real estate assets. PURE focuses on luxury resort-style apartment communities in key Sunbelt locations such as Dallas, Houston, and Phoenix – markets that consistently rank at the top for both job and population growth for the entire U.S. The strong growth in the Sunbelt areas provide the opportunity for our investors to participate in an asset class that is generating above average revenue growth and stable distributions. PURE’s units are dually listed in USD (RUF.U) and CDN (RUF.UN) on the TSX-Venture, allowing investors the flexibility of holding units in either currency. PURE also traded in USD (PMULF) on the OTCQX within the United States.
- b. 2018 U.S. Form 1065 Schedule K-1 and Supplemental Information (“2018 K-1 Tax Package”)
 - i. If you were a U.S. Resident owner of PURE units at any time during 2018 you will receive a 2018 K-1 Tax Package. Your 2018 K-1 Tax Package will be mailed to you on or before March 31, 2019.

2. U.S. Resident Unitholders

- a. We are required to use reasonable efforts to send a 2018 K-1 Tax Package to all unitholders who are U.S. Residents or who may have U.S. tax reporting obligations.
- b. 2018 K-1 Tax Package Change Process
 - i. We will accept requests for changes (including name, address, taxpayer identification number, and number of units acquired, transferred, or sold) to your 2018 K-1 Tax Package through July 15, 2019.
 - ii. Any corrections to your 2018 K-1 Tax Package must be submitted before July 15, 2019 in any of the following methods:
 1. Mail: Pure Multi-Family REIT LP
c/o KPMG LLP
PO Box 59209
Philadelphia, PA 19102
 2. E-Mail: us-taxpurek-1help@kpmg.com
 3. Phone: 267-256-5882
 4. Fax: 267-280-4394
- c. Failure to submit request for changes by July 15, 2019 may require you to file IRS Form 8082 - "Notice of Inconsistent Treatment or Administrative Adjustment" with your U.S. income tax return.