

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

<b>Part I Reporting Issuer</b>			
1 Issuer's name  <b>CyrusOne, Inc.</b>		2 Issuer's employer identification number (EIN)  <b>46-0691837</b>	
3 Name of contact for additional information  <b>Investor Relations</b>	4 Telephone No. of contact  <b>972-350-0060</b>	5 Email address of contact  <b>investorrelations@cyrusone.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  <b>2101 Cedar Springs Road, Suite 900</b>		7 City, town, or post office, state, and ZIP code of contact  <b>Dallas, TX 75201</b>	
8 Date of action  <b>Payment dates: 1/13, 4/13, 7/14, 10/13</b>		9 Classification and description  <b>Distributions to holders of the Issuer's common stock</b>	
10 CUSIP number  <b>23283R 10 0</b>	11 Serial number(s)  <b>N/A</b>	12 Ticker symbol  <b>CONE</b>	13 Account number(s)  <b>N/A</b>

**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 in 2017 as described below. All of the cash distributions were non-dividend distributions.

\$0.380000 per share was paid on 1/13/2017 to common shareholders of record as of 12/30/16

\$0.420000 per share was paid on 4/13/2017 to common shareholders of record as of 3/31/17

\$0.420000 per share was paid on 7/14/2017 to common shareholders of record as of 6/30/17

\$0.420000 per share was paid on 10/13/2017 to common shareholders of record as of 9/29/17

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 ▶ CyrusOne Inc. has determined that all of the distributions described above will be treated as a return of capital under Section 301(c)(2). Generally, distributions on the common stock that are treated as return of capital should reduce the tax basis in the shares of common stock up to a holder's adjusted basis in the common stock, with any excess treated as capital gains pursuant to Section 301(c)(3).

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 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 ► IRC Section 301(c)(2)  
provides that the portion of a distribution which is not a dividend (as defined in IRC Section 316) shall be applied against and reduce the  
adjusted basis of the stock.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

18 Can any resulting loss be recognized? ► No loss will be recognized on the distributions made during the 2017 tax year.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reportable tax year is 2017

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 ► *Diane Morefield* Date ► 1/23/18

Print your name ► Diane Morefield Title ► Chief Financial Officer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			