See separate instructions.

## Part I Reporting Issuer

1	Issuer's name					2 Issuer's employer identification number (EIN)			
BROOKFIELD REAL ESTATE INCOME TRUST, INC.						82-2365593			
3				Telephone No. of contact		5 Email address of contact			
	NVESTOR RELATIONS 6 Number and street (or P.O. box if mail is not de			855-777-8001		INFO@BROOKFIELDOAKTREE.COM 7 City, town, or post office, state, and ZIP code of contact			
U		delivered to 3	treet address) of contac	, L	Tony, town, or post onice, state, and zin code of contact				
	250 VESEY STREET, 15TH FLOOR					NEW YORK, NY 10281-1023			
8	Date of action		9 Class	ification and description					
SEE	EBELOW		SEE BEL	OW					
10	CUSIP number	11 Serial number(	s)	12 Ticker symbol	1	13 Account number(s)			
Pa	Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.								
14									
	the action BROOKFIELD REAL ESTATE INCOME TRUST, INC. ("TAXPAYER") MADE CASH DISTRIBUTIONS TO ITS SHAREHOLDERS								
IN E	IN EXCESS OF ITS CURRENT AND ACCUMULATED EARNINGS AND PROFITS. SEE PART II LINE 15 FOR THE AMOUNT OF THESE								
DIS	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 ► <u>THE DISTRIBUTIONS MADE ON THE FOLLOWING DATES REDUCED THE BASIS OF THE</u>
SECURITY IN THE HANDS OF THE U.S. TAXPAYER(S) AS FOLLOWS:

SECURITY IN THE HANDS OF THE U.S. TAXPAYER(S) AS FOLLOWS:								
PERCENTAGE OF EACH DISTRIBUTION WHICH RESULTS IN A REDUCTION OF STOCK BASIS								
DATE	COMMON STOCK	DATE	COMMON STOCK					
1/15/2021	100%	7/15/2021	100%					
2/16/2021	100%	8/16/2021	100%					
3/15/2021	100%	9/16/2021	100%					
4/15/2021	100%	10/15/2021	100%					
5/17/2021	100%	11/15/2021	100%					
6/16/2021	100%	12/1/2021	100%					

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 ► <u>THE TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC SEC. 312, AND THE REGULATIONS</u> <u>THEREUNDER. AMOUNTS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S TAX BASIS IN ITS SHARES TO THE EXTENT OF BASIS.</u>

Form 89	37 (12-2	017)				Page <b>2</b>	
Part		<b>Drganizational Action</b> (continued)					
<b>17</b> L			n(s) and subsection(s) upon which the tax tr	eatment is based ▶	IRC SEC.	312 (c) (2)	
<b>18</b> C	an any	resulting loss be recognized? ► NO.					
<b>19</b> P	rovide	any other information necessary to imple	ment the adjustment, such as the reportabl	e tax vear ► THES	F ACTIONS A	RE FEFECTIVE	
		E OF DISTRIBUTION IDENTIFIED ABOV			L / to field /		
	L les els						
	belief	it is true, correct, and complete. Declaration or	nined this return, including accompanying scheo f preparer (other than officer) is based on all inform	nation of which prepa	and to the bes arer has any kno	t of my knowledge and wledge.	
Sign							
Here	Signa	Signature D. Data D.					
-	Signature ►     Date ►						
	Print	vour name► A SIGNED COPY IS MAINTA	AINED BY THE TAXPAVER	Title ►			
Detel	1 · mit	Print/Type preparer's name	Preparer's signature	Date		PTIN	
Paid					Check if self-employed		
Prepa		Firm's name	1	1	Firm's EIN ►	1	
Use (	Uniy						

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Firm's address 🕨

Phone no.