

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

|  |   |   |                      |
|--|---|---|----------------------|
| 1 Issuer's name<br><b>FSP 1441 Main Street Corp.</b>   |   | 2 Issuer's employer identification number (EIN)<br><b>20-1138332</b>                            |                      |
| 3 Name of contact for additional information<br><b>Andrew J. Klouse</b>  | 4 Telephone No. of contact<br><b>781-557-1339</b> | 5 Email address of contact<br><b>aklouse@franklinstreetproperties.com</b>                       |                      |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact<br><b>401 Edgewater Place, Suite 200</b> |   | 7 City, town, or post office, state, and Zip code of contact<br><b>Wakefield, MA 01880-6210</b> |                      |
| 8 Date of action<br><b>See Below</b>   |   | 9 Classification and description<br><b>Stock - Preferred</b>                                    |                      |
| 10 CUSIP number<br><b>30267Y209</b>  | 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 ▶ **The Taxpayer made a complete liquidating distribution under Internal Revenue Code section 331 and 336 pursuant to the PLAN OF COMPLETE DISSOLUTION AND LIQUIDATION OF FSP 1441MAIN STREET CORP effective June 8, 2017.**

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 ▶

**IRC §331(a) Distribution In Complete Liquidation Treated as Exchange - Amounts received by a shareholder in a distribution in complete liquidation of a corporation shall be treated as in full payment in exchange for the stock.**

| Date   | Per Share Distribution |
|--------|------------------------|
| 6/8/17 | \$ 54,412.56           |
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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 Taxpayer had a complete dissolution and liquidation of FSP 1441 Main Street Corp.**

**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 §331(a)

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18 Can any resulting loss be recognized? ▶ No.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ These actions are effective on the date of distribution identified above.

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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 ▶ 7/20/17

Print your name ▶ John Demeritt Title ▶ Executive Vice President

|                               |  |  |         |   |              |
|-------------------------------|--|--|---------|---|--------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name                                   | Preparer's signature   | Date    | Check <input type="checkbox"/> If self-employed | PTIN         |
|                               | Christopher M. Stevens                                       |  | 7/20/17 |   | P00241643    |
|                               | Firm's name ▶ Marcum LLP                                     |  |         | Firm's EIN ▶                                    | 11-1986323   |
|                               | Firm's address ▶ 53 STATE STREET, FLOOR 17, BOSTON, MA 02109 |  |         | Phone no.                                       | 617-807-5000 |