



## Simon Property Group Announces Reporting Information For 2022 Distributions

January 17, 2023

INDIANAPOLIS, Jan. 17, 2023 /PRNewswire/ -- Simon®, a real estate investment trust engaged in the ownership of premier shopping, dining, entertainment and mixed-use destinations, today announced 2022 year-end tax reporting information.



### Simon Property Group, Inc. Common Stock CUSIP 828806109 Ticker Symbol: SPG

Dividend Dates	Record 3/10/22 <u>Pmt 3/31/22</u>	Record 6/9/22 <u>Pmt 6/30/22</u>	Record 9/9/22 <u>Pmt 9/30/22</u>	Record 12/9/22 <u>Pmt 12/30/22</u>	Totals	% of Annual Total
Total Distribution per Share	\$ 1.650000	\$ 1.700000	\$ 1.750000	\$ 1.800000	\$ 6.900000	
Taxable Ordinary Dividends	\$ 1.626882	\$ 1.676181	\$ 1.725481	\$ 1.774780	\$ 6.803324	<b>98.6 %</b>
Qualified Dividends <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.016258	\$ 0.016751	\$ 0.017243	\$ 0.017736	\$ 0.067988	
Total Capital Gain Distribution (1)	\$ 0.023118	\$ 0.023819	\$ 0.024519	\$ 0.025220	\$ 0.096676	<b>1.4 %</b>
Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ 0.023118	\$ 0.023819	\$ 0.024519	\$ 0.025220	\$ 0.096676	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (2)	\$ 1.610624	\$ 1.659430	\$ 1.708238	\$ 1.757044	\$ 6.735336	
Section 897 Capital Gain	\$ 0.023118	\$ 0.023819	\$ 0.024519	\$ 0.025220	\$ 0.096676	

### Simon Property Group, Inc. 8.375% Series J Cumulative Redeemable Preferred Stock CUSIP 828806885 Ticker Symbol: SPGPrJ

Dividend Dates	Record 3/17/22 <u>Pmt 3/31/22</u>	Record 6/16/22 <u>Pmt 6/30/22</u>	Record 9/16/22 <u>Pmt 9/30/22</u>	Record 12/16/22 <u>Pmt 12/30/22</u>	Totals	% of Annual Total
Total Distribution per Share	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 4.187500	
Taxable Ordinary Dividends	\$ 1.032207	\$ 1.032207	\$ 1.032207	\$ 1.032207	\$ 4.128828	<b>98.6 %</b>
Qualified Dividends <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.010315	\$ 0.010315	\$ 0.010315	\$ 0.010315	\$ 0.041260	
Total Capital Gain Distribution (1)	\$ 0.014668	\$ 0.014668	\$ 0.014668	\$ 0.014668	\$ 0.058672	<b>1.4 %</b>

Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ 0.014668	\$ 0.014668	\$ 0.014668	\$ 0.014668	\$ 0.058672
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -
Section 199A Dividends (2)	\$ 1.021892	\$ 1.021892	\$ 1.021892	\$ 1.021892	\$ 4.087568
Section 897 Capital Gain	\$ 0.014668	\$ 0.014668	\$ 0.014668	\$ 0.014668	\$ 0.058672

(1) Pursuant to Treas. Reg. §1.1061-6(c), the Company reports that for purposes of Section 1061 of the Internal Revenue Code, the One Year Amounts Disclosure and the Three Year Amounts Disclosure are \$0.00 with respect to direct and indirect holders of " applicable partnership interests."

(2) Under Section 199A, REIT dividends are eligible for a 20% deduction when received by eligible taxpayers.

Please consult your tax advisor for proper tax treatment of the dividend distribution.

**THIS INFORMATION REPRESENTS (check one):**

**FINAL INCOME ALLOCATIONS**

**ESTIMATED INCOME ALLOCATIONS**

**About Simon**

Simon® is a real estate investment trust engaged in the ownership of premier shopping, dining, entertainment and mixed-use destinations and an S&P 100 company (Simon Property Group, NYSE: SPG). Our properties across North America, Europe and Asia provide community gathering places for millions of people every day and generate billions in annual sales.

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Investors, 800-461-3439