



Simon Property Group Announces Reporting Information For 2024 Distributions

January 21, 2025

INDIANAPOLIS, Jan. 21, 2025 /PRNewswire/ -- Simon®, a real estate investment trust engaged in the ownership of premier shopping, dining, entertainment and mixed-use destinations, today announced 2024 year-end tax reporting information.



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

	Record 3/8/24 Pmt 3/29/24	Record 6/7/24 Pmt 6/28/24	Record 9/9/24 Pmt 9/30/24	Record 12/9/24 Pmt 12/30/24	Totals	% of Annual Total
Dividend Dates						
Total Distribution per Share	\$ 1.950000	\$ 2.000000	\$ 2.050000	\$ 2.100000	\$ 8.100000	
Taxable Ordinary Dividends	\$ 1.938105	\$ 1.987800	\$ 2.037495	\$ 2.087190	\$ 8.050590	99.4 %
Qualified Dividends <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.127232	\$ 0.130494	\$ 0.133756	\$ 0.137019	\$ 0.528501	
Total Capital Gain Distribution (1)	\$ 0.011895	\$ 0.012200	\$ 0.012505	\$ 0.012810	\$ 0.049410	0.6 %
Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ 0.011895	\$ 0.012200	\$ 0.012505	\$ 0.012810	\$ 0.049410	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (2)	\$ 1.810873	\$ 1.857306	\$ 1.903739	\$ 1.950171	\$ 7.522089	
Section 897 Capital Gain	\$ 0.011895	\$ 0.012200	\$ 0.012505	\$ 0.012810	\$ 0.049410	

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

	Record 3/15/24	Record 6/14/24	Record 9/16/24	Record 12/16/24	% of Annual

Dividend Dates	<u>Pmt 3/29/24</u>	<u>Pmt 6/28/24</u>	<u>Pmt 9/30/24</u>	<u>Pmt 12/30/24</u>	<u>Totals</u>	<u>Total</u>
Total Distribution per Share	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 4.187500	
Taxable Ordinary Dividends	\$ 1.040489	\$ 1.040489	\$ 1.040489	\$ 1.040489	\$ 4.161956	99.4 %
Qualified Dividends <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.068305	\$ 0.068305	\$ 0.068305	\$ 0.068305	\$ 0.273220	
Total Capital Gain Distribution (1)	\$ 0.006386	\$ 0.006386	\$ 0.006386	\$ 0.006386	\$ 0.025544	0.6 %
Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ 0.006386	\$ 0.006386	\$ 0.006386	\$ 0.006386	\$ 0.025544	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (2)	\$ 0.972184	\$ 0.972184	\$ 0.972184	\$ 0.972184	\$ 3.888736	
Section 897 Capital Gain	\$ 0.006386	\$ 0.006386	\$ 0.006386	\$ 0.006386	\$ 0.025544	

(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