



Simon Property Group Announces Reporting Information For 2021 Distributions

January 14, 2022

INDIANAPOLIS, Jan. 14, 2022 /PRNewswire/ -- Simon, a global leader in the ownership of premier shopping, dining, entertainment and mixed-use destinations, announced today 2021 year-end tax reporting information.



Simon Property Group, Inc. Common Stock

CUSIP 828806109

% of

Ticker Symbol: SPG

	Record 4/9/21	Record 7/2/21	Record 9/9/21	Record 12/10/21	Annual
Dividend Dates	<u>Pmt 4/23/21</u>	<u>Pmt 7/23/21</u>	<u>Pmt 9/30/21</u>	<u>Pmt 12/31/21</u>	<u>Totals</u> Total
Total Distribution per Share	\$ 1.300000	\$ 1.400000	\$ 1.500000	\$ 1.650000	\$ 5.850000
Taxable Ordinary Dividends	\$ 1.210443	\$ 1.303554	\$ 1.396665	\$ 1.536332	\$ 5.446994 93.1%
Qualified Dividends	\$ 0.006026	\$ 0.006489	\$ 0.006953	\$ 0.007648	\$ 0.027116
<i>(included in</i>					
<i>Taxable Ordinary Dividends)</i>					
Total Capital Gain Distribution (1)	\$ 0.089557	\$ 0.096446	\$ 0.103335	\$ 0.113668	\$ 0.403006 6.9%
Unrecaptured Sec. 1250 Gain	\$ 0.024337	\$ 0.026209	\$ 0.028081	\$ 0.030889	\$ 0.109516
<i>(included in</i>					
<i>Total Capital Gain Distribution)</i>					
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -

Section 199A Dividends (2)	\$ 1.204417	\$ 1.297065	\$ 1.389712	\$ 1.528684	\$ 5.419878
Section 897 Capital Gain	\$ 0.065220	\$ 0.070237	\$ 0.075254	\$ 0.082779	\$ 0.293490

Simon Property Group, Inc. 8.375% Series J Cumulative Redeemable Preferred Stock

CUSIP 828806885

% of

Ticker Symbol: SPGPrJ

	Record 3/17/21	Record 6/16/21	Record 9/16/21	Record 12/17/21	Annual
Dividend Dates	<u>Pmt 3/31/21</u>	<u>Pmt 6/30/21</u>	<u>Pmt 9/30/21</u>	<u>Pmt 12/31/21</u>	<u>Totals</u> Total
Total Distribution per Share	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 4.187500
Taxable Ordinary Dividends	\$ 0.974756	\$ 0.974756	\$ 0.974756	\$ 0.974756	\$ 3.899024 93.1%
Qualified Dividends	\$ 0.004850	\$ 0.004850	\$ 0.004850	\$ 0.004850	\$ 0.019400
<i>(included in</i>					
<i>Taxable Ordinary Dividends)</i>					
Total Capital Gain Distribution (1)	\$ 0.072119	\$ 0.072119	\$ 0.072119	\$ 0.072119	\$ 0.288476 6.9%
Unrecaptured Sec. 1250 Gain	\$ 0.019600	\$ 0.019600	\$ 0.019600	\$ 0.019600	\$ 0.078400
<i>(included in</i>					
<i>Total Capital Gain Distribution)</i>					
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -
Section 199A Dividends (2)	\$ 0.969906	\$ 0.969906	\$ 0.969906	\$ 0.969906	\$ 3.879624
Section 897 Capital Gain	\$ 0.052519	\$ 0.052519	\$ 0.052519	\$ 0.052519	\$ 0.210076

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 (1)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):

XFINAL 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