



Simon Property Group Announces Reporting Information For 2020 Distributions

January 15, 2021

INDIANAPOLIS, Jan. 15, 2021 /PRNewswire/ -- Simon, a real estate investment trust engaged in the ownership of premier shopping, dining, entertainment and mixed-use destinations, announced today 2020 year-end tax reporting information.



Simon's fourth quarter 2020 common stock dividend of \$1.30 per share was declared on December 15, 2020 to shareholders of record as of December 24, 2020 which is payable on January 22, 2021. Pursuant to relevant U.S. tax rules, the dividend is taxable to our shareholders as part of their 2020 dividend income as shown in the table below.

Simon Property Group, Inc. Common Stock

CUSIP 828806109

Ticker Symbol: SPG

	Record 2/14/20 <u>Pmt 2/28/20</u>	Record 7/10/20 <u>Pmt 7/24/20</u>	Record 10/9/20 <u>Pmt 10/23/20</u>	Record 12/24/20 <u>Pmt 1/22/21</u>	Totals	% of Annual Total
Dividend Dates						
Total Distribution per Share	\$ 2.100000	\$ 1.300000	\$ 1.300000	\$ 1.300000	\$ 6.000000	
Taxable Ordinary Dividends	\$ 2.044626	\$ 1.265721	\$ 1.265721	\$ 1.265721	\$ 5.841789	97.4%
Qualified Dividends (included in Taxable Ordinary Dividends)	\$ 0.160171	\$ 0.099153	\$ 0.099153	\$ 0.099153	\$ 0.457630	
Total Capital Gain Distribution	\$ 0.055374	\$ 0.034279	\$ 0.034279	\$ 0.034279	\$ 0.158211	2.6%
Unrecaptured Sec. 1250 Gain (included in Total Capital Gain Distribution)	\$ 0.005739	\$ 0.003553	\$ 0.003553	\$ 0.003553	\$ 0.016398	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (1)	\$ 1.884455	\$ 1.166568	\$ 1.166568	\$ 1.166568	\$ 5.384159	

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

CUSIP 828806885

Ticker Symbol: SPGPrJ

	Record 3/17/20 <u>Pmt 3/31/20</u>	Record 6/16/20 <u>Pmt 6/30/20</u>	Record 9/16/20 <u>Pmt 9/30/20</u>	Record 12/17/20 <u>Pmt 12/31/20</u>	Totals	% of Annual Total
Dividend Dates						
Total Distribution per Share	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 4.187500	
Taxable Ordinary Dividends	\$ 1.019270	\$ 1.019270	\$ 1.019270	\$ 1.019270	\$ 4.077080	97.4%
Qualified Dividends	\$ 0.079847	\$ 0.079847	\$ 0.079847	\$ 0.079847	\$ 0.319388	

(included in
Taxable Ordinary Dividends)

Total Capital Gain Distribution	\$ 0.027605	\$ 0.027605	\$ 0.027605	\$ 0.027605	\$ 0.110420	2.6%
Unrecaptured Sec. 1250 Gain (included in Total Capital Gain Distribution)	\$ 0.002861	\$ 0.002861	\$ 0.002861	\$ 0.002861	\$ 0.011444	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (1)	\$ 0.939423	\$ 0.939423	\$ 0.939423	\$ 0.939423	\$ 3.757692	

(1) 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. For more information, visit simon.com.

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Investors, 800-461-3439