



FOR IMMEDIATE RELEASE

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**Simon Property Group Announces Reporting Information
For 2025 Distributions**

INDIANAPOLIS, January 20, 2026 — Simon®, a real estate investment trust engaged in the ownership of premier shopping, dining, entertainment and mixed-use destinations, today announced 2025 year-end tax reporting information.

**Simon Property Group, Inc. Common Stock
CUSIP 828806109**

Ticker Symbol: SPG

Total Distribution per Share	\$ 2.100000	\$ 2.100000	\$ 2.150000	\$ 2.200000	\$ 8.550000	
Taxable Ordinary Dividends	\$ 2.100000	\$ 2.100000	\$ 2.150000	\$ 2.200000	\$ 8.550000	100.0%
Qualified Dividends <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.228666	\$ 0.228666	\$ 0.234111	\$ 0.239555	\$ 0.930998	
Total Capital Gain Distribution (1)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (2)	\$ 1.871334	\$ 1.871334	\$ 1.915889	\$ 1.960445	\$ 7.619002	
Section 897 Capital Gain	\$ -	\$ -	\$ -	\$ -	\$ -	

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

	Record 3/17/25	Record 6/16/25	Record 9/16/25	Record 12/17/25		% of Annual Total
Dividend Dates	<u>Pmt 3/31/25</u>	<u>Pmt 6/30/25</u>	<u>Pmt 9/30/25</u>	<u>Pmt 12/31/25</u>	<u>Totals</u>	
Total Distribution per Share	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 4.187500	
Taxable Ordinary Dividends	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 4.187500	100.0%
Qualified Dividends <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.113993	\$ 0.113993	\$ 0.113993	\$ 0.113993	\$ 0.455972	
Total Capital Gain Distribution (1)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (2)	\$ 0.932882	\$ 0.932882	\$ 0.932882	\$ 0.932882	\$ 3.731528	
Section 897 Capital Gain	\$ -	\$ -	\$ -	\$ -	\$ -	

(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):

 X **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.