

SIMON PROPERTY GROUP, INC.
TAX REPORTING UNDER SECTION 6045B OF THE INTERNAL REVENUE CODE
FORM 8937 REPORT of ORGANIZATIONAL ACTIONS AFFECTING BASIS of
SECURITIES

January 11, 2013

Simon Property Group, Inc. (SPG) (FEIN: 04-6268599) in compliance with Internal Revenue Code Section 6045B requirements, announced today that it does not expect any portion of the 2012 dividend payments to represent a return of capital and as a result, the dividends paid by SPG for the tax year 2012 will be 100% taxable.

Also, during 2012, Simon Property Group, Inc. did not take any corporate action which would affect the basis of the stock in the hands of shareholders. As such, no requirement exists to file or post Form 8937 for the tax year ended December 31, 2012.