



FOR IMMEDIATE RELEASE

**Contacts:**

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**Simon Property Group Announces Reporting Information  
For 2023 Distributions**

**INDIANAPOLIS, January 16, 2024** — Simon®, a real estate investment trust engaged in the ownership of premier shopping, dining, entertainment and mixed-use destinations, today announced 2023 year-end tax reporting information.

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

**CUSIP 828806109**

**Ticker Symbol: SPG**

	Record 3/10/23	Record 6/9/23	Record 9/8/23	Record 12/8/23		% of Annual Total
Dividend Dates	<u>Pmt 3/31/23</u>	<u>Pmt 6/30/23</u>	<u>Pmt 9/29/23</u>	<u>Pmt 12/29/23</u>	<u>Totals</u>	<u>Total</u>
Total Distribution per Share	\$ 1.800000	\$ 1.850000	\$ 1.900000	\$ 1.900000	\$ 7.450000	
Taxable Ordinary Dividends	\$ 1.794560	\$ 1.844409	\$ 1.894258	\$ 1.894258	\$ 7.427485	<b>99.7%</b>
Qualified Dividends <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.102747	\$ 0.105601	\$ 0.108455	\$ 0.108455	\$ 0.425258	
Total Capital Gain Distribution (1)	\$ 0.005440	\$ 0.005591	\$ 0.005742	\$ 0.005742	\$ 0.022515	<b>0.3%</b>
Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ 0.005440	\$ 0.005591	\$ 0.005742	\$ 0.005742	\$ 0.022515	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (2)	\$ 1.691813	\$ 1.738808	\$ 1.785803	\$ 1.785803	\$ 7.002227	
Section 897 Capital Gain	\$ 0.005440	\$ 0.005591	\$ 0.005742	\$ 0.005742	\$ 0.022515	

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

	Record 3/17/23	Record 6/16/23	Record 9/15/23	Record 12/15/23		% of Annual Total
Dividend Dates	<u>Pmt 3/31/23</u>	<u>Pmt 6/30/23</u>	<u>Pmt 9/29/23</u>	<u>Pmt 12/29/23</u>	<u>Totals</u>	
Total Distribution per Share	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 1.046875	\$ 4.187500	
Taxable Ordinary Dividends	\$ 1.043711	\$ 1.043711	\$ 1.043711	\$ 1.043711	\$ 4.174844	<b>99.7%</b>
Qualified Dividends <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.059757	\$ 0.059757	\$ 0.059757	\$ 0.059757	\$ 0.239028	
Total Capital Gain Distribution (1)	\$ 0.003164	\$ 0.003164	\$ 0.003164	\$ 0.003164	\$ 0.012656	<b>0.3%</b>
Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ 0.003164	\$ 0.003164	\$ 0.003164	\$ 0.003164	\$ 0.012656	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (2)	\$ 0.983954	\$ 0.983954	\$ 0.983954	\$ 0.983954	\$ 3.935816	
Section 897 Capital Gain	\$ 0.003164	\$ 0.003164	\$ 0.003164	\$ 0.003164	\$ 0.012656	

(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.