

Simon Property Group 2021 Year-End Tax Reporting Information

Simon Property Group, Inc. Common Stock
CUSIP 828806109
Ticker Symbol: SPG

	Record 4/9/21 <u>Pmt 4/23/21</u>	Record 7/2/21 <u>Pmt 7/23/21</u>	Record 9/9/21 <u>Pmt 9/30/21</u>	Record 12/10/21 <u>Pmt 12/31/21</u>	<u>Totals</u>	% of Annual Total
Dividend Dates						
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 <i>(included in Taxable Ordinary Dividends)</i>	\$ 0.006026	\$ 0.006489	\$ 0.006953	\$ 0.007648	\$ 0.027116	
Total Capital Gain Distribution (1)	\$ 0.089557	\$ 0.096446	\$ 0.103335	\$ 0.113668	\$ 0.403006	6.9%
Unrecaptured Sec. 1250 Gain <i>(included in Total Capital Gain Distribution)</i>	\$ 0.024337	\$ 0.026209	\$ 0.028081	\$ 0.030889	\$ 0.109516	
Nondividend Distributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Section 199A Dividends (2)	\$ 1.204417	\$ 1.297065	\$ 1.389712	\$ 1.528684	\$ 5.419878	
Section 897 Capital Gain	\$ 0.089557	\$ 0.096446	\$ 0.103335	\$ 0.113668	\$ 0.403006	

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

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

(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):

FINAL INCOME ALLOCATIONS
 ESTIMATED INCOME ALLOCATIONS