Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	ssuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)		
GAMING AND LEISURE PR	DODEDTIES INC	46-2116489		
3 Name of contact for add		5 Email address of contact		
_ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			e No. of contact	5 Eman address of sortage
DESIREE BURKE		DBURKE@GLPROPINC.COM		
6 Number and street (or F	O. box if mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
845 BERKSHIRE BLVD. 8 Date of action		la Ciana	ification and description	WYOMISSING, PA 19610
o Date of action		9 Glass	sification and description	
6/30/2023, 9/29/2023, 12/22	/2023	COMMO	N STOCK	
10 CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
		. ,	,	\ \frac{1}{2}
36467J108			GLPI	
				See back of form for additional questions.
				date against which shareholders' ownership is measured for
				TRIBUTIONS TO ITS COMMON SHAREHOLDERS ON
	ER 29, 2023, AND D	ECEMBER 22	2, 2023. A PORTION OF	THE DISTRIBUTIONS REPRESENT A NONTAXABLE
RETUN OF CAPITAL.	·			
			······································	
			.,,	
				curity in the hands of a U.S. taxpayer as an adjustment per
				D BE REDUCED BY \$0.004196 PER SHARE OF COMMON
		SHARE OF	COMMON STOCK ON SE	EPTEMBER 29, 2023; AND BY \$0.061971 PER SHARE OF
COMMON STOCK ON DEC	EMBER 22, 2023.			
				VA. M
	 			
- I The state of t				
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				culation, such as the market values of securities and the
				BUTIONS ASSOCIATED WITH THE 2023 TAX YEAR WHICH
ARE IN EXCESS OF THE C	URRENT YEAR AN	D ACCUMUL	ATED EARNINGS & PRO	JHIS.
	······			
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Pai	rt II	Organizational Action (continued)				
17	List	the applicable Internal Revenue Code section(s) and subsection(s) upon	which the tax treatment is based ▶	1.R.C. SECTION 301(c)(2)		
			·			
-		1/1.444/11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	***************************************			
			999			

18	Car	any resulting loss be recognized? ► N/A				
B. 114-12-12-1-11-11-11-11-11-11-11-11-11-11-1						
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19	Pro	vide any other information necessary to implement the adjustment, such	as the reportable tax year ► N/A			

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h	ļ	Under penalties of perjury, I declare that I have examined this return, including according it is true, correct, and complete. Declaration of preparer (other than officer) is	ompanying schedules and statements,	and to the best of my knowledge and		
C:		Joilet, It is true, correct, and complete. Declaration of prepare (office than officer) is				
Sign Her		and Daniel Daniel	Date ► 1/23/6	2024		
		Signature ► Sold 12	Date ► _ * / 5 × 1 / 5			
	F	Print your name ► DESIREE BURKE	Title ► CFO & TRI			
Pai	d	Print/Type preparer's name Preparer's signature		Check if PTIN		
Pre		er postri akciitk	17/10/2021	self-employed P01778634		
Use		nly Firm's name ► KPMG LLP	+	Firm's EIN ► 13-5565207		
		Firm's address ► 1601 MARKET STREET, PHILADELPHIA, PA 19		Phone no. 267-256-7000		
Send	Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054					