



## Gaming and Leisure Properties Inc. Announces 2020 Distribution Tax Treatment

January 22, 2021

WYOMISSING, Pa., Jan. 22, 2021 (GLOBE NEWSWIRE) -- Gaming and Leisure Properties, Inc. (NASDAQ: GLPI) (the "Company") announced the income tax allocation for federal income tax purposes of its aggregate distributions in 2020 of \$2.50 per share of common stock (CUSIP: 36467J108).

Form 1099 Reference:	(Boxes 1a + 2a + 3)	Box 1a	Box 1b	Box 2a	Box 2b	Box 3	Box 5
Record Date Payable Date	Total Distribution Per Share	Ordinary Taxable Dividends	Taxable Qualified Dividends (1)	Total Capital Gain Distribution	Unrecaptured Nondividend 1250 Gain (2)	Distributions (3)	Section 199A Dividends (4)
03/06/2020 03/20/2020	\$0.700000	\$0.686463	\$0.000000	\$0.000700	-	\$0.012837	\$0.686463
05/13/2020 06/26/2020	\$0.600000	\$0.588397	\$0.000000	\$0.000600	-	\$0.011003	\$0.588397
08/17/2020 09/25/2020	\$0.600000	\$0.588397	\$0.000000	\$0.000600	-	\$0.011003	\$0.588397
11/16/2020 12/24/2020	\$0.600000	\$0.588397	\$0.000000	\$0.000600	-	\$0.011003	\$0.588397
<b>Totals</b>	<b>\$2.500000</b>	<b>\$2.451654</b>	<b>\$0.000000</b>	<b>\$0.002500</b>	<b>-</b>	<b>\$0.045846</b>	<b>\$2.451654</b>

- (1) Amounts in 1b are included in 1a
- (2) Amounts in 2b are included in 2a
- (3) Amounts in 3 are also known as Return of Capital
- (4) Amounts in 5 are included in 1a

Gaming and Leisure Properties' tax return for the year ended December 31, 2020, has not been filed. As a result, the income tax allocation for the distributions discussed above has been calculated using the best available information as of the date of this press release.

Please note that federal tax laws affect taxpayers differently, and the information in this release is not intended as advice to shareholders on how distributions should be reported on their tax returns. Also note that state and local taxation of real estate investment trust distributions varies and may not be the same as the taxation under the federal rules. Shareholders are encouraged to consult with their own tax advisors as to their specific federal, state, and local income tax treatment of the Company's distributions.

### About Gaming and Leisure Properties

GLPI is engaged in the business of acquiring, financing, and owning real estate property to be leased to gaming operators in triple-net lease arrangements, pursuant to which the tenant is responsible for all facility maintenance, insurance required in connection with the leased properties and the business conducted on the leased properties, taxes levied on or with respect to the leased properties and all utilities and other services necessary or appropriate for the leased properties and the business conducted on the leased properties. GLPI elected to be taxed as a real estate investment trust ("REIT") for U.S. federal income tax purposes commencing with the 2014 taxable year and was the first gaming-focused REIT in North America.

### Contact

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Source: Gaming and Leisure Properties, Inc.