



## Gaming and Leisure Properties Inc. Announces 2022 Distribution Tax Treatment

Jan 20, 2023

WYOMISSING, Pa., Jan. 20, 2023 (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 2022 of \$3.045 per share of common stock (CUSIP: 36467J108).

Gaming and Leisure Properties' tax return for the year ended December 31, 2022, has not been filed. As a result, the income tax allocation for the distributions discussed have been calculated using the best available information as of the date of this press release.

Record Date	Payable Date	Box 1a	Box 1b	Box 2a	Box 2b	Box 2f	Box 3	Box 5	
		Total Distribution Per Share	Ordinary Taxable Dividends	Taxable Qualified Dividends (1)	Total Capital Gain Distribution (2)	Unrecaptured 1250 Gain (3)	Section 897 Capital Gain	Nondividend Distributions (4)	Section 199A Dividends (5)
12/27/2021	01/7/2022 (6)	\$0.240000	\$0.036916	\$0.000000	\$0.003985	\$0.000000	\$0.000000	\$0.000000	\$0.036916
03/11/2022	03/25/2022	\$0.690000	\$0.622772	\$0.000000	\$0.067228	\$0.000000	\$0.000000	\$0.000000	\$0.622772
06/10/2022	06/24/2022	\$0.705000	\$0.636310	\$0.000000	\$0.068690	\$0.000000	\$0.000000	\$0.000000	\$0.636310
09/16/2022	09/30/2022	\$0.705000	\$0.636310	\$0.000000	\$0.068690	\$0.000000	\$0.000000	\$0.000000	\$0.636310
12/09/2022	12/23/2022	\$0.705000	\$0.636310	\$0.000000	\$0.068690	\$0.000000	\$0.000000	\$0.000000	\$0.636310
<b>Totals</b>		<b>\$3.045000</b>	<b>\$2.568618</b>	<b>\$0.000000</b>	<b>\$0.277283</b>	<b>\$0.000000</b>	<b>\$0.000000</b>	<b>\$0.000000</b>	<b>\$2.568618</b>

- (1) Amounts in Box 1b are included in Box 1a
- (2) 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 is \$0.277283 per share and the Three Year Amounts Disclosure is \$0.000000 per share with respect to direct and indirect holders of "applicable partnership interests".
- (3) Amounts in Box 2b are included in Box 2a
- (4) Amounts in Box 3 are also known as Return of Capital. The Company is not required to provide Form 8937 to its shareholders for the tax year ended December 31, 2022 as it did not make any nondividend distributions during the year.
- (5) Amounts in Box 5 are included in Box 1a
- (6) A portion of the \$0.240000 dividend declared on December 27, 2021 and paid on January 7, 2022 was treated as a 2021 distribution for federal income tax purposes and was included on the 2021 Form 1099-DIV. The amounts reported above in Box 1a through Box 5 will be included on the 2022 Form 1099-DIV.

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.

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