



NEWS RELEASE

# Net Lease Office Properties Announces Tax Treatment of 2025 Distributions

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NEW YORK, Feb. 6, 2026 /PRNewswire/ -- Net Lease Office Properties (NYSE: NLOP) announced the income tax treatment of distributions reported on Form 1099-DIV for 2025. Shareholders are encouraged to consult with their personal tax advisors as to their specific tax treatment of Net Lease Office Properties distributions.

CUSIP 64110Y108

FORM 1099-DIV			Box 1a	Box 2a	Box 3	Box 1b	Box 2b	Box 2f	Box 5		
Record Date	Payment Date	Distribution Per Share	Ordinary Dividends	Capital Gain Distributions	Nondividend Distributions	Qualified Dividends <sup>(1)</sup>	Unrecaptured Section 1250 Gain <sup>(2)</sup>	Section 897 Capital Gain <sup>(3)</sup>	Section 199A Dividends <sup>(4)</sup>	Section 1061 One-Year Amounts Disclosure <sup>(5)</sup>	Section 1061 Three-Year Amounts Disclosure <sup>(5)</sup>
8/18/2025	9/3/2025	\$3.1000000	\$0.0000000	\$0.0000000	\$3.1000000	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0000000
12/4/2025	12/19/2025	\$4.1000000	\$0.0000000	\$0.0000000	\$4.1000000	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0000000

Qualified Dividends is a subset of, and included in, the Taxable Ordinary Dividends amount.

Unrecaptured Section 1250 Gain is a subset of, and included in, the Taxable Capital Gain Distributions amount.

Section 897 Capital Gain is a subset of, and included in, the Taxable Capital Gain Distributions amount.

Section 199A Dividends is a subset of, and included in, the Taxable Ordinary Dividends amount.

For the purposes of Section 1061 of the Internal Revenue Code, the "one-year amounts disclosure" and "three-year amounts disclosure" related to the capital gain distributions reported in box 2a are generally applicable to direct and indirect holders of "applicable partnership interests".

## Net Lease Office Properties

Net Lease Office Properties (NYSE: NLOP) is a publicly traded real estate investment trust that owns a portfolio of high-quality, primarily single-tenant office properties located in the U.S. and net leased to corporate tenants operating across a variety of industries.

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