

Healthpeak Properties Announces Tax Treatment of 2021 Distributions

DENVER, Jan. 14, 2022 /PRNewswire/ -- Healthpeak Properties, Inc. (NYSE: PEAK) announced today the tax treatment of its 2021 distributions. The following table summarizes, for income tax purposes, the nature of cash distributions paid to stockholders during the calendar year ended December 31, 2021:

Common Stock (CUSIP # 42250P103)

Record Date	Payment Date	Distribution Per Share	Ordinary Dividends			Capital Gains			Nondividend Distributions
			Total	Non-Qualified	Qualified	Total	Long Term	Unrecaptured Section 1250	
02/22/21	03/05/21	\$0.300000	\$0.038084	\$0.034266	\$0.003818	\$0.094990	\$0.000000	\$0.094990	\$0.166926
05/10/21	05/21/21	\$0.300000	\$0.038084	\$0.034266	\$0.003818	\$0.094990	\$0.000000	\$0.094990	\$0.166926
08/09/21	08/20/21	\$0.300000	\$0.038084	\$0.034266	\$0.003818	\$0.094990	\$0.000000	\$0.094990	\$0.166926
11/08/21	11/19/21	\$0.300000	\$0.038084	\$0.034266	\$0.003818	\$0.094990	\$0.000000	\$0.094990	\$0.166926
Totals		\$1.200000	\$0.152336	\$0.137064	\$0.015272	\$0.379960	\$0.000000	\$0.379960	\$0.667704
		100%	12.70%			31.66%			55.64%

The 2021 Non-Qualified Ordinary Dividends are also reported on Form 1099-DIV, Box 5, Section 199A Dividends. Treasury Regulation §1.199A-3(c)(2)(ii) requires that shareholders hold their REIT shares for at least 45 days in order for the dividends to be treated as Section 199A Dividends. Shareholders should consult with their tax advisors to determine whether this requirement affects any portion of the dividends included in Box 5.

Pursuant to Treasury Regulation §1.1061-6(c), Healthpeak Properties, Inc. is disclosing additional information related to the capital gain dividends reported on Form 1099-DIV, Box 2a, Total Capital Gain Distributions for purposes of Section 1061 of the Internal Revenue Code (IRC). IRC Section 1061 is generally applicable to direct and indirect holders of "applicable partnership interests." The "One Year Amounts" and "Three Year Amounts" required to be disclosed are both zero with respect to the 2021 distributions, since all capital gain dividends relate to IRC Section 1231 gains. Shareholders should consult with their tax advisors to determine whether IRC Section 1061 applies to their capital gain dividends.

ABOUT HEALTHPEAK PROPERTIES

Healthpeak Properties, Inc. is a fully integrated real estate investment trust (REIT) and S&P 500 company. Healthpeak owns and develops high-quality real estate in the three private-pay healthcare asset classes of Life Science, Medical Office and CCRCs. At Healthpeak, we pair our deep understanding of the healthcare real estate market with a strong vision for long-term growth. For more information regarding Healthpeak, visit www.healthpeak.com.

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SOURCE Healthpeak Properties, Inc.

<https://ir.healthpeak.com/2022-01-14-Healthpeak-Properties-Announces-Tax-Treatment-of-2021-Distributions>