

# Healthpeak Properties Announces Tax Treatment of 2022 Distributions

DENVER, Jan. 17, 2023 /PRNewswire/ -- Healthpeak Properties, Inc. (NYSE: PEAK) announced today the tax treatment of its 2022 distributions. The following table summarizes, for income tax purposes, the nature of cash distributions paid to shareholders during the calendar year ended December 31, 2022:

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	
02/11/22	02/22/22	\$0.300000	\$0.218237	\$0.218237	\$0.000000	\$0.045802	\$0.041362	\$0.004440	\$0.035961
05/09/22	05/20/22	\$0.300000	\$0.218237	\$0.218237	\$0.000000	\$0.045802	\$0.041362	\$0.004440	\$0.035961
08/08/22	08/19/22	\$0.300000	\$0.218237	\$0.218237	\$0.000000	\$0.045802	\$0.041362	\$0.004440	\$0.035961
11/07/22	11/18/22	\$0.300000	\$0.218237	\$0.218237	\$0.000000	\$0.045802	\$0.041362	\$0.004440	\$0.035961
Totals		\$1.200000	\$0.872948	\$0.872948	\$0.000000	\$0.183208	\$0.165448	\$0.017760	\$0.143844
		100 %	72.74 %			15.27 %			11.99 %

Pursuant to Treasury Regulation §1.1061-6(c), Healthpeak Properties, Inc. is disclosing additional information related to the capital gains reported on Form 1099-DIV, Box 2a, Total Capital Gain Distributions for purposes of Section 1061 of the Internal Revenue Code. Section 1061 is generally applicable to direct and indirect holders of "applicable partnership interests." The "One Year Amounts" and "Three Year Amounts" are 89.6708% of the total capital gain distributions in Box 2a. The remaining capital gain distributions are attributable to Section 1231 gains, which are not subject to Section 1061.

For shareholders whose income maintains its character when passed through or distributed to direct or indirect foreign owners or beneficiaries, the amounts reported on Form 1099-DIV, Box 2e, Section 897 Ordinary Dividends are zero and the amounts reported on Form 1099-DIV, Box 2f, Section 897 Capital Gain are 10.3292% of the total capital gain distributions reported in Box 2a. Note that amounts in Boxes 2e and 2f are not applicable to U.S. individual shareholders.

The 2022 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 as to their specific tax treatment with respect to these distributions.

## 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 CCRC. 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](http://www.healthpeak.com).

## CONTACT

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<https://ir.healthpeak.com/2023-01-17-Healthpeak-Properties-Announces-Tax-Treatment-of-2022-Distributions>