NEWS RELEASE

Ventas Announces Tax Treatment Of 2022 Distributions

1/17/2023

CHICAGO--(BUSINESS WIRE)-- Ventas, Inc. (NYSE: VTR) (the “Company”) announced today the tax treatment of its 2022 distributions on the Company’s common stock.

For income tax purposes, total taxable dividend income for 2022 was $1.80 per share. This includes the Company’s fourth quarter 2021 dividend of $0.45 per share, which was declared on December 7, 2021 and was paid on January 19, 2022. It excludes the Company’s fourth quarter 2022 dividend, which was declared on December 7, 2022, will be paid on January 19, 2023 and will be taxable to stockholders as part of their 2023 dividend income.

The following table summarizes the nature of these cash distributions and provides the appropriate Form 1099-DIV box number:

2022 DISTRIBUTIONS ON VENTAS COMMON STOCK							
Date Paid	Taxable Distribution	Box 1a Ordinary Dividend	Box 1b Qualified Dividend (Included in Box 1a)	Box 5 199A Dividend (Included in Box 1a)	Box 2a Capital Gain Distr.	Box 2b Unrecap. Section 1250 Gain (Included in Box 2a)	Box 2f Section 897 Capital Gain (included in Box 2a)
Jan. 19, 2022	$0.450000	$0.450000	$0.012265	$0.437735	$0.000000	$0.000000	$0.000000
Apr. 14, 2022	$0.450000	$0.450000	$0.012265	$0.437735	$0.000000	$0.000000	$0.000000
July 14, 2022	$0.450000	$0.450000	$0.012265	$0.437735	$0.000000	$0.000000	$0.000000
Oct. 14, 2022	$0.450000	$0.450000	$0.012265	$0.437735	$0.000000	$0.000000	$0.000000
Total Taxable in 2022	$1.800000	$1.800000	$0.049060	$1.750940	$0.000000	$0.000000	$0.000000

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. Pursuant to Treasury Regulation §1.1061-6(c), the Company reports that for purposes of Section 1061 of the Internal Revenue Code, the One Year Amounts Disclosure and the Three Year Amounts Disclosure are $0.00 with respect to direct and indirect holders of "applicable partnership interests." Stockholders are encouraged to consult their own tax advisors regarding the tax consequences of these distributions.

About Ventas

Ventas Inc., an S&P 500 company, operates at the intersection of two large and dynamic industries – healthcare and real estate. Fueled by powerful demographic demand from growth in the aging population, Ventas owns a diversified portfolio of over 1,200 properties in the United States, Canada, and the United Kingdom. Ventas uses the power of its capital to unlock the value of senior living communities; life science, research & innovation properties; medical office & outpatient facilities, hospitals and other healthcare real estate. A globally-recognized real estate investment trust, Ventas follows a successful long-term strategy, proven over more than 20 years, built on diversification of property types, capital sources and industry leading partners, financial strength and flexibility, consistent and reliable growth and industry leading ESG achievements, managed by a collaborative and experienced team dedicated to its stakeholders.

BJ Grant
(877) 4-VENTAS

Source: Ventas Inc.