

# Ventas Announces Tax Treatment Of 2024 Distributions

CHICAGO--(BUSINESS WIRE)-- Ventas, Inc. (NYSE: VTR) (the “Company”) announced today the tax treatment of its 2024 distributions on the Company’s common stock.

For income tax purposes, total taxable dividend income for 2024 was \$1.80 per share. This includes the Company’s fourth quarter 2023 dividend of \$0.45 per share, which was declared on December 5, 2023, and was paid on January 18, 2024, to stockholders of record as of January 2, 2024.

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

Date Paid	2024 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 3 Nondividend Distribution
Jan. 18, 2024	\$0.450000	\$0.273950	\$0.000000	\$0.273950	\$0.000000	\$0.176050
Apr. 18, 2024	\$0.450000	\$0.273950	\$0.000000	\$0.273950	\$0.000000	\$0.176050
July 18, 2024	\$0.450000	\$0.273950	\$0.000000	\$0.273950	\$0.000000	\$0.176050
Oct. 17, 2024	\$0.450000	\$0.273950	\$0.000000	\$0.273950	\$0.000000	\$0.176050
<b>Total Taxable 2024 Distr.</b>	<b>\$1.80000</b>	<b>\$1.095800</b>	<b>\$0.000000</b>	<b>\$1.095800</b>	<b>\$0.000000</b>	<b>\$0.704200</b>

The 2024 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.” 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 2f, Section 897 Capital Gain are \$0.00. Stockholders are encouraged to consult their own tax advisors regarding the tax consequences of these distributions.

## About Ventas

Ventas, Inc. (NYSE: VTR) is a leading S&P 500 real estate investment trust enabling exceptional environments that benefit a large and growing aging population. With approximately 1,350 properties in North America and the United Kingdom, Ventas occupies an essential role in the longevity economy. The Company’s growth is fueled by its over 800 senior housing communities, which provide valuable services to residents and enable them to thrive in supported environments. The Ventas portfolio also includes outpatient medical buildings, research centers and healthcare facilities. The Company aims to deliver outsized performance by leveraging its unmatched operational expertise, data-driven insights from its Ventas OI™ platform, extensive relationships and strong financial position. Ventas’s seasoned team of talented professionals shares a commitment to excellence, integrity and a common purpose of helping

people live longer, healthier, happier lives.

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Source: Ventas, Inc.