

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
FOUR CORNERS PROPERTY TRUST, INC		47-4456296	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
PATRICK WERNIG	415-965-8038		
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
591 REDWOOD HIGHWAY, SUITE 3215		MILL VALLEY, CA 94941	
8 Date of action		9 Classification and description	
SEE BELOW		COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► THE TAXPAYER MADE CASH DISTRIBUTIONS TO ITS SHARE HOLDERS IN EXCESS OF ITS CURRENT AND ACCUMULATED EARNINGS AND PROFITS. SEE PART II, LINE 15 FOR THE AMOUNT OF THESE DISTRIBUTIONS PER SHARE.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► THE DISTRIBUTIONS REDUCED THE BASIS OF THE SECURITY IN THE HANDS OF THE U.S. TAXPAYERS AS FOLLOWS:

PER SHARE REDUCTION OF BASIS:

DATE:	COMMON STOCK
1/15/2025	\$.0179
4/15/2025	\$.0179
7/15/2025	\$.0179
10/15/2025	\$.0179

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► THE TAXPAYERS' EARNINGS AND PROFITS WERE CALCULATED UNDER IRC. 312, AS MODIFIED BY IRC. SEC 857(d) FOR A REAL ESTATE INVESTMENT TRUST, AND THE REGULATIONS THEREUNDER. AMOUNTS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDERS TAX BASIS IN ITS SHARE TO THE EXTENT OF BASIS.

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC SEC. 301 (C) (2)

18 Can any resulting loss be recognized? ► NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THESE ACTIONS ARE EFFECTIVE ON THE DATE(S) OF DISTRIBUTION IDENTIFIED ABOVE.

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ►

Patrick Z. Wernig

Date ►

1/23 /2026

Print your name ► PATRICK WERNIG

Title ► CHIEF FINANCIAL OFFICER

**Paid
Preparer
Use Only**

Print/Type preparer's name

ERIC SIEMBORSKI

Preparer's signature

ES

Date

1/21/26

Check ☐ if
self-employed

PTIN

P01593611

Firm's name ► PWC US TAX LLP

Firm's EIN ► 92-0460586

Firm's address ► ONE NORTH WACKER CHICAGO, IL 60606

Phone no. 312-298-5615

Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.