

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name FOUR CORNERS PROPERTY TRUST, INC.		2 Issuer's employer identification number (EIN) 47-4456296	
3 Name of contact for additional information GERALD R. MORGAN	4 Telephone No. of contact 415-965-8032	5 Email address of contact GERRY@FCPT.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 591 REDWOOD HIGHWAY, SUITE 3215		7 City, town, or post office, state, and ZIP code of contact MILL VALLEY, CA 94941	
8 Date of action SEE BELOW		9 Classification and description 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 SHAREHOLDERS 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
1/13/2023	\$.0380
4/14/2023	\$.0380
7/14/2023	\$.0380
10/13/2023	\$.0380

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 SEC. 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 SHARES 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 DISTRIBUTIONS IDENTIFIED ABOVE.

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.

Sign Here	Signature ▶ 	Date ▶ <u>1.29.2024</u>
	Print your name ▶ <u>GERALD R . MORGAN</u>	Title ▶ <u>CHIEF FINANCIAL OFFICER</u>

Paid Preparer Use Only	Print/Type preparer's name <u>STEVE TYLER</u>	Preparer's signature 	Date <u>01/25/2024</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00743605</u>
	Firm's name ▶ <u>PWC US TAX LLP</u>			Firm's EIN ▶ <u>92-0460586</u>	
	Firm's address ▶ <u>1075 PEACHSTREET, STE 2600, ATLANTA, GA 30309</u>			Phone no. <u>678-419-1000</u>	

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.