



Gaming and Leisure Properties Inc. Announces 2021 Distribution Tax Treatment

January 20, 2022

WYOMISSING, Pa., Jan. 20, 2022 (GLOBE NEWSWIRE) -- Gaming and Leisure Properties, Inc. (NASDAQ: GLPI) (the "Company") announced the income tax allocation for federal income tax purposes of its aggregate distributions in 2021 of \$2.90 per share of common stock (CUSIP: 36467J108).

Gaming and Leisure Properties' tax return for the year ended December 31, 2021, has not been filed. As a result, the income tax allocation for the distributions discussed have been calculated using the best available information as of the date of this press release.

Record Date	Payable Date	Total Distribution Per Share	Box 1a Ordinary Taxable Dividends	Box 1b Taxable Qualified Dividends (1)	Box 2a Total Capital Gain Distribution (2)	Box 2b Unrecaptured 1250 Gain (3)	Box 2f Section 867 Capital Gain	Box 3 Nondividend Distributions (4)	Box 5 Section 199A Dividends (5)
03/09/2021	03/23/2021	\$0.650000	\$0.639311	\$0.012215	\$0.002903	\$0.000679	\$0.000455	\$0.007786	\$0.627096
06/11/2021	06/25/2021	\$0.670000	\$0.658982	\$0.012591	\$0.002992	\$0.000700	\$0.000469	\$0.008026	\$0.646391
09/10/2021	09/24/2021	\$0.670000	\$0.658982	\$0.012591	\$0.002992	\$0.000700	\$0.000469	\$0.008026	\$0.646391
12/09/2021	12/23/2021	\$0.670000	\$0.658982	\$0.012591	\$0.002992	\$0.000700	\$0.000469	\$0.008026	\$0.646391
12/27/2021	01/7/2022(6)	\$0.240000	\$0.198704	\$0.175533	\$0.000107	\$0.000025	\$0.000017	\$0.000288	\$0.023171
Totals		\$2.900000	\$2.814961	\$0.225521	\$0.011986	\$0.002804	\$0.001879	\$0.032152	\$2.589440

- (1) Amounts in 1b are included in 1a
- (2) Pursuant to Treas. Reg. § 1.1061-6(c), the Company reports that for purposes of section 1061 of the Internal Revenue Code, the One Year Amounts Disclosure is \$0.010107 per share and the Three Year Amounts Disclosure is \$0.000000 per share with respect to direct and indirect holders of "applicable partnership interests"
- (3) Amounts in 2b are included in 2a
- (4) Amounts in 3 are also known as Return of Capital
- (5) Amounts in 5 are included in 1a
- (6) A portion of the dividend declared on December 27, 2021 and paid on January 7, 2022 is treated as a 2022 distribution for federal income tax purposes and will be included on the 2022 Form 1099-DIV

Please note that federal tax laws affect taxpayers differently, and the information in this release is not intended as advice to shareholders on how distributions should be reported on their tax returns. Also note that state and local taxation of real estate investment trust distributions varies and may not be the same as the taxation under the federal rules. Shareholders are encouraged to consult with their own tax advisors as to their specific federal, state, and local income tax treatment of the Company's distributions.

About Gaming and Leisure Properties

GLPI is engaged in the business of acquiring, financing, and owning real estate property to be leased to gaming operators in triple-net lease arrangements, pursuant to which the tenant is responsible for all facility maintenance, insurance required in connection with the leased properties and the business conducted on the leased properties, taxes levied on or with respect to the leased properties and all utilities and other services necessary or appropriate for the leased properties and the business conducted on the leased properties.

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