



VICI Properties Inc. Announces Tax Treatment of 2024 Distributions

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NEW YORK--(BUSINESS WIRE)-- VICI Properties Inc. (NYSE: VICI) (“VICI Properties” or the “Company”), an experiential real estate investment trust, today announced the tax treatment of its 2024 distributions on its common stock (CUSIP #925652109). Stockholders are encouraged to consult with their tax advisors as to their specific tax treatment of VICI Properties’ distributions. The following table summarizes the Company’s distributions on its common stock for the tax year ended December 31, 2024:

Taxable Composition of 2024 Distributions (Form 1099-DIV)

Record Date	Payment Date	2024 Distributions Paid			Tax Treatment of 2024 Distributions			
		Total Distribution Per Share	Distribution Reportable in 2024	Distribution Reportable in 2025	Ordinary Dividend Box 1a	Qualified Dividend ⁽¹⁾ Box 1b	Non-Dividend Distribution ⁽²⁾ Box 3	Section 199A Dividends ⁽¹⁾⁽³⁾ Box 5
12/21/2023	1/4/2024	\$0.4150	\$0.4150 ⁽⁴⁾	N/A	\$0.3722	\$0.0008	\$0.0428	\$0.3714
3/21/2024	4/4/2024	\$0.4150	\$0.4150	N/A	\$0.3722	\$0.0008	\$0.0428	\$0.3714
6/18/2024	7/3/2024	\$0.4150	\$0.4150	N/A	\$0.3722	\$0.0008	\$0.0428	\$0.3714
9/18/2024	10/3/2024	\$0.4325	\$0.4325	N/A	\$0.3879	\$0.0008	\$0.0446	\$0.3871
12/17/2024	1/9/2025	\$0.4325	\$0.0000 ⁽⁵⁾	\$0.4325 ⁽⁵⁾	\$0.0000	\$0.0000	\$0.0000	\$0.0000
		\$2.1100	\$1.6775	\$0.4325	\$1.5045	\$0.0031	\$0.1730	\$1.5013

⁽¹⁾These amounts are a subset of, and included in, the 2024 ordinary dividend amounts (Box 1a).

⁽²⁾Represents a return of capital.

⁽³⁾Treasury Regulation § 1.199A-3(c)(2)(ii) requires that stockholders hold their REIT shares for more than 45 days during the 91-day period beginning on the date that is 45 days before the date on which such shares become ex-dividend with respect to such dividend in order for the dividends to be treated as Section 199A Dividends. Stockholders should consult with their tax advisors to determine whether this requirement affects any portion of the dividends included in Box 5.

⁽⁴⁾Pursuant to IRC Section 857(b)(9), the entire January 4, 2024 distribution (which was declared on December 7, 2023 and had a record date of December 21, 2023) is treated as a 2024 distribution for federal income tax purposes.

⁽⁵⁾Pursuant to IRC Section 857(b)(9), distributions paid on January 9, 2025 with a record date of December 17, 2024 are treated as received by stockholders on December 17, 2024 to the extent of 2024 earnings and profits. As the Company’s aggregate 2024 distributions exceeded its 2024 earnings and profits, the entire January 9, 2025 distribution (which was declared on December 5, 2024 and had a record date of December 17, 2024) will be treated as a 2025 distribution for federal income tax purposes and is not included on the 2024 Form 1099-DIV.

About VICI Properties

VICI Properties Inc. is an S&P 500[®] experiential real estate investment trust that owns one of the largest portfolios of market-leading gaming, hospitality and entertainment destinations, including Caesars Palace Las Vegas, MGM Grand and the Venetian Resort Las Vegas, three of the most iconic entertainment facilities on the Las Vegas Strip. VICI Properties owns 93 experiential assets across a geographically diverse portfolio consisting of 54 gaming properties and 39 other experiential properties across the United States and Canada. The portfolio is comprised of approximately 127 million square feet and features approximately 60,300 hotel rooms and over 500 restaurants, bars, nightclubs and sportsbooks. Its properties are occupied by industry-leading gaming, leisure and hospitality operators under long-term, triple-net lease agreements. VICI Properties has a growing array of real estate and financing partnerships with leading operators in other experiential sectors, including Cabot, Canyon Ranch, Chelsea Piers, Great Wolf Resorts, Homefield, Kalahari Resorts and Lucky Strike Entertainment. VICI Properties also owns four championship golf courses and approximately 33 acres of undeveloped and underdeveloped land adjacent to the Las Vegas Strip. VICI Properties’ goal is to create the highest quality and most productive experiential real estate portfolio through a strategy of partnering with the highest quality experiential place makers and operators. For additional information, please visit www.viciproperties.com.

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