

Statement of Trust Income Allocations and Designations

Select:☒ T3 ☒ R16

☒ AMENDED POSTING

☐ SUBSCRIPTION RECEIPTS

TAXATION YEAR:2023

TRUST NAME:RioCan Real Estate Investment Trust

ADDRESS (1):2300 Yonge Street

ADDRESS (2):Suite 2200

CITY:Toronto

PROVINCE:ON

COUNTRY CODE:CAN

POSTAL CODE:M4P 1E4

TIN#:T22980210

CUSIP#:766910103

QUEBEC TAX ID:4046843849

Preparer information:

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1) CORPORATE ACTIONS

WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?:No

2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR?:No

TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):

3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?:Yes

Part XIII Tax (Income Tax Act)

4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?:Yes

Part XIII.2 Tax (Income Tax Act)

CALCULATION METHOD:PER CEN

PER CENT - ALLOCATION MUST ADD TO 100
RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

			Distribution 1	Distribution 2	Distribution 3	Distribution 4	Distribution 5	Distribution 6	Distribution 7	Distribution 8	Distribution 9	Distribution 10	Distribution 11	Distribution 12	Distribution 13	Distribution 14
T3 Box No.	R16 Box No.	Total Distribution (\$) Per Unit	0.08500	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000		
		Record Date	2023/01/31	2023/02/28	2023/03/31	2023/04/28	2023/05/31	2023/06/30	2023/07/31	2023/08/31	2023/09/29	2023/10/31	2023/11/30	2023/12/29		
		Payment Date	2023/02/07	2023/03/07	2023/04/07	2023/05/05	2023/06/07	2023/07/10	2023/08/08	2023/09/08	2023/10/06	2023/11/07	2023/12/07	2024/01/08		
		Total Cash Distribution (\$) Per Unit	0.08500	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000		
		Total Non Cash Distribution (\$) Per Unit														
		Total Income (\$) per unit being allocated	0.08500	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000	0.09000		
21	A	Capital gain	22.95230	22.95230	22.95230	22.95230	22.95230	22.95226	22.95230	22.95230	22.95230	22.95230	22.95230	22.95230		
49	C1	Actual Amount of Eligible Dividends														
23	C2	Actual Amount of Non Eligible Dividend														
24	E	Foreign Business Income														
25	F	Foreign Non-Business Income														
26 OTHER INCOME	G	G - Other Income (Investment Income)	68.40684	68.40684	68.40684	68.40684	68.40684	68.40684	68.40684	68.40684	68.40684	68.40684	68.40684	68.40684		
42	M	Return of Capital	8.64086	8.64086	8.64086	8.64086	8.64086	8.64090	8.64086	8.64086	8.64086	8.64086	8.64086	8.64086		
X	X	Non Reportable Distribution														
30	H	Capital gains eligible for deduction														
33	K	Foreign business income tax paid														
34	L	Foreign non-business income tax paid														
Total Income Allocation (check figure)			100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000		

CHECK: When the calculation method is Rate, row 24 should match row 40; when the calculation method is Percentage rows 25 to 39 should add up to 100, when correct, no error message will appear in this row for completed columns.

NOTES:

Return of capital had previously been reported as a non reportable distribution