



**RE: SL Green Realty Corp. (“SLG” or the “Company”)
2021 Common Stock Dividend Allocation**

January 27, 2022

Dear Investor:

The following represents the tax treatment of the 2021 distributions on our Common Stock, and supports your Form 1099-DIV (all per share amounts):

<u>Record Date</u>	<u>Payment Date</u>	<u>Total Distributions Per Share</u>	<u>Total Distributions Allocable to 2021</u>	<u>Taxable Ordinary Dividends⁽¹⁾</u>	<u>Qualified Dividends</u>	<u>Total Capital Gain Distributions⁽²⁾</u>	<u>Unrecaptured Section 1250 Gain⁽³⁾</u>
12/15/2020	01/15/2021	2.000000 ⁽⁴⁾	0.639838	0.049561	0.000000	0.590277	0.161518
01/29/2021	02/16/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
02/26/2021	03/15/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
03/31/2021	04/15/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
04/30/2021	05/17/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
05/31/2021	06/15/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
06/30/2021	07/15/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
07/30/2021	08/16/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
08/31/2021	09/15/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
09/30/2021	10/15/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
10/29/2021	11/15/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
11/30/2021	12/15/2021	0.303300	0.303300	0.023493	0.000000	0.279807	0.076564
12/15/2021	01/18/2022	2.750000 ⁽⁵⁾	2.439677	0.188973	0.000000	2.250704	0.615862
Total		\$8.086300	\$6.415815	\$0.496957	\$0.000000	\$5.918858	\$1.619584

(1) Taxable ordinary dividends are treated as “qualified REIT dividends” for purposes of Internal Revenue Code Section 199A.

(2) For purposes of Internal Revenue Code Section 1061, none of the Total Capital Gain Distributions relate to the One Year Amounts Disclosure, 13.66% are treated as the Three Year Amounts Disclosure, and 86.34% is Section 1231 gain. Section 1061 is generally applicable to direct and indirect holders of “applicable partnership interests.”

(3) Unrecaptured Section 1250 Gain is a subset of, and included in, the Total Capital Gain Distributions amount.

(4) This distribution is considered a split year distribution with \$1.360162 allocable to 2020 for federal income tax purposes and \$0.639838 allocable to 2021 for federal income tax purposes

(5) This distribution is considered a split-year distribution with \$2.439677 allocable to 2021 for federal income tax purposes and \$0.310323 allocable to 2022 for federal income tax purposes.

Shareholders are encouraged to consult with their tax advisors as to their specific tax treatment of SL Green Realty Corp. distributions.

Sincerely,

Matthew J. DiLiberto
Chief Financial Officer