



**RE: SL Green Realty Corp. (“SLG” or the “Company”)
2025 Series I Preferred Stock Dividend Allocation**

January 9, 2025

Dear Investor:

The following represents the tax treatment of the 2025 distributions on our Series I Preferred Stock, and supports your Form 1099-DIV (all per share amounts):

<u>Record Date</u>	<u>Payment Date</u>	<u>Distributions Per Share</u>	<u>Distributions Allocable to 2025</u>	<u>Ordinary Dividends⁽¹⁾</u>	<u>Qualified Dividends⁽¹⁾</u>	<u>Capital Gain Distributions⁽²⁾</u>	<u>Unrecaptured Section 1250 Gain⁽³⁾</u>
03/31/2025	04/15/2025	0.406250	0.406250	0.022070	0.006042	0.384180	0.064956
06/30/2025	07/15/2025	0.406250	0.406250	0.022070	0.006042	0.384180	0.064956
09/30/2025	10/15/2025	0.406250	0.406250	0.022070	0.006042	0.384180	0.064956
Total		\$1.218750	\$1.218750	\$0.066210	\$0.018126	\$1.152540	\$0.194868

(1) For purposes of Internal Revenue Code Section 199A, the term “qualified REIT dividends” refers to the portion of Ordinary Dividends reduced by Qualified Dividends. Qualified Dividends are a subset of, and included in, Ordinary Dividends.

(2) For purposes of Internal Revenue Code Section 1061, 96.86% of the Capital Gain Distributions relate to the One Year Amounts Disclosure, 96.35% are treated as the Three Year Amounts Disclosure, and 3.14% 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, Capital Gain Distributions.

The Series I Preferred Stock distribution declared on December 16, 2025, payable on January 15, 2026 to shareholders of record as of December 31, 2025, is considered a 2026 distribution 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