



**RE: SL Green Realty Corp. (“SLG” or the “Company”)
2022 Common Stock Dividend Allocation**

January 20, 2023

Dear Investor:

The following represents the tax treatment of the 2022 distributions on our Common Stock, and supports your Form 1099-DIV (all per share amounts):

Record Date	Payment Date	Total Distributions Per Share	Total Distributions Allocable to 2022	Total Ordinary Dividends⁽¹⁾	Qualified Dividends⁽²⁾	Total Capital Gain Distributions⁽³⁾	Unrecaptured Section 1250 Gain⁽⁴⁾
12/15/2021	01/18/2022	2.750000 ⁽⁵⁾	0.310323	0.213265	0.014249	0.097058	0.024401
01/31/2022	02/15/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
02/28/2022	03/15/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
03/31/2022	04/18/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
04/29/2022	05/16/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
05/31/2022	06/15/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
06/30/2022	07/15/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
07/29/2022	08/15/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
08/31/2022	09/15/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
09/30/2022	10/17/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
10/31/2022	11/15/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
11/30/2022	12/15/2022	0.310800	0.310800	0.213593	0.014271	0.097207	0.024439
Total		\$6.168800	\$3.729123	\$2.562788	\$0.171230	\$1.166335	\$0.293230

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

(2) Qualified Dividends are a subset of, and included in, Total Ordinary Dividends.

(3) For purposes of Internal Revenue Code Section 1061, 40.59% of the Total Capital Gain Distributions relate to the One Year Amounts Disclosure, 40.59% are treated as the Three Year Amounts Disclosure, and 59.41% is Section 1231 gain. Section 1061 is generally applicable to direct and indirect holders of “applicable partnership interests.”

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

(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.

The Common Stock distribution declared on December 5, 2022, payable on January 17, 2023 to shareholders of record as of December 30, 2022 is considered a 2023 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