

Statement of Trust Income Allocations and Designations

Select:  T3  R16

AMENDED POSTING

SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2021

TRUST NAME: CHOICE PROPERTIES REAL ESTATE INVESTMENT TRUST  
ADDRESS (1): 22 ST CLAIR AVE EAST  
ADDRESS (2): SUITE 700  
CITY: TORONTO  
PROVINCE: ON  
COUNTRY CODE: CAN  
POSTAL CODE: M4T 2S5

Preparer information:  
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DATE PREPARED: 2022/02/24  
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SYMBOL: CHP.UN  
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TIN#: T32331982  
CUSIP#: 17039A106  
QUEBEC TAX ID: 4025346012

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

1) CORPORATE ACTIONS  
WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?: Y  
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?: Y  
Part XIII Tax (Income Tax Act)  
4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: Y  
Part XIII.2 Tax (Income Tax Act)

Table with 14 columns (Distribution 1-14) and multiple rows (Total Distribution, Record Date, Payment Date, Total Cash Distribution, Total Non Cash Distribution, Total Income per unit, etc.)

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:

Choice REIT determined an income allocation of the regular distributions and applied the allocation on an annualized basis as follows: Other Income 90.85%, Capital Gains 7.35%, and Return of Capital 1.8%

