

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
SITE CENTERS CORP.		34-1723097	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
APRIL M. EHRENBEIT	216-755-5500	aehrenbeit@sitecenters.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
3300 ENTERPRISE PARKWAY, ATTN: TAX DEPT		BEACHWOOD, OH 44122	
8 Date of action		9 Classification and description	
11/25/2019		REDEMPTION CLASS J PREFERRED	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
82981J604	N/A	SITC.PRJ	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On November 25, 2019 SITE Centers Corp. redeemed all 400,000 shares of its issued and outstanding 6.5% Class J Cumulative Redeemable Preferred Stock ("the Class J Preferred Stock") represented by 8,000,000 depositary shares ("the Class J Depositary Shares"). The Class J Preferred Stock was redeemed at the redemption price of \$500.00 per share, plus \$3.7917 in accrued and unpaid dividends on each share or \$25.00 per depositary share, plus \$0.1896 in accrued and unpaid dividends on each share.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► The shareholder will generally recognize gain or loss equal to the difference between the redemption price of \$25.00 per share of the Class J Depositary Shares and the shareholder's tax basis in the redeemed shares. Shareholders should consult their tax advisor for treatment to the extent they actually own or are treated as owning, as a result of constructive ownership rules under the tax code, other outstanding shares of SITE Centers Corp.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See #15 above.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

Internal Revenue Code Section 301 & 1001.

18 Can any resulting loss be recognized? ▶ Yes, to the extent the shareholder's basis in the security exceeds \$500.00 and \$25.00 per share of the Class J Preferred Stock and Class J Depositary Shares, respectively.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ April M. EhrenbeitDate ▶ 11/17/2020

Print your name ▶ April M. Ehrenbeit

Title ▶ Senior Director of Tax

Paid
Preparer
Use Only

Print/Type preparer's name

Jill H. Loftus

Preparer's signature

Jill H. Loftus

Date

01/17/2020

Check ☐ if
self-employed

PTIN

P00021417

Firm's name ▶ PricewaterhouseCoopers LLP

Firm's EIN ▶ 13-4008324

Firm's address ▶ 200 Public Square, Suite 1900, Cleveland, OH 44114-2301

Phone no 216-875-3000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054