

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 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	
See Below		Common	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
82981J109		SITC	

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 ► The taxpayer made cash distributions to its shareholders in excess of its current and accumulated earnings and profits. See part II, line 15 for the amount of these distributions.

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 distributions reduced the basis of the security in the hands of the shareholder as follows:

Date Paid	Return of Capital Per Share
01/07/2020	\$ 0.084977
04/02/2020	\$ 0.084977

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 ► The taxpayer's earnings and profits were calculated under IRC Section 312, as modified by IRC Section 857(d) for a Real Estate Investment Trust, and the regulations thereunder. Amounts in excess of the earnings and profits reduce the shareholder's tax basis in its shares to the extent of basis.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Section 301(c)(2).

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ These actions are effective on the dates of the distributions identified above.

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 Ehrenbeit

Date ▶

11/18/2021

Print your name ▶ April 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

01/18/2021

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

SITE Centers Corp. – Form 8937 Disclaimer

January 18th, 2021

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

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