

Form 8937  
(December 2017)  
Department of the Treasury  
Internal Revenue Service

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

<sup>a</sup> See separate instructions.

## Part I Reporting Issuer

1 Issuer's name  SITE CENTERS CORP.		2 Issuer's employer identification number (EIN)  34-1723097	
3 Name of contact for additional information  APRIL M EHRENBEIT	4 Telephone No. of contact  216-755-5500	5 Email address of contact  TAX@SITECENTERS.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  3300 ENTERPRISE PARKWAY		7 City, town, or post office, state, and ZIP code of contact  BEACHWOOD, OH 44122	
8 Date of action  SEE BELOW		9 Classification and description  COMMON	
10 CUSIP number  82981J851	11 Serial number(s)	12 Ticker symbol  SITC	13 Account number(s)

## 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 per share.

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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 basis of the security in the hands of the taxpayer as follows:

Date Paid	Return of Capital Per Share:
07/15/2025	0.747363
08/29/2025	1.619287
11/14/2025	0.498242
12/30/2025	0.498242

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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 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.

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## Part II      **Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based a  
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 date of the distribution identified above.

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.

**Sign  
Here**

**Signature**

supplementary

### Data a

112712026

Print your name:

April M. Ehrenbeit

**Title 2 Senior Director of Tax**

Print your name		FAX		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name Eric Siemborski	Preparer's signature 	Date 1/27/2026	Check <input type="checkbox"/> if self-employed PTIN P01593611
	Firm's name PWC US TAX LLP	Firm's EIN <b>a</b> 92-0460586		
	Firm's address One North Wacker Chicago IL 60606	Phone no. 312-298-2000		

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

**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.**