

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name SITE CENTERS CORP. (FKA DDR CORP.)		2 Issuer's employer identification number (EIN) 34-1723097	
3 Name of contact for additional information APRIL EHRENBEIT	4 Telephone No. of contact 216-755-5500	5 Email address of contact aehrenbeit@sitecenters.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 3300 ENTERPRISE PARKWAY, ATTN: TAX DEPT		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 23317H102	11 Serial number(s)	12 Ticker symbol DDR	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 stock distributions to its shareholders in excess of its current and accumulated earnings and profits. On July 2, 2018 the taxpayer distributed Retail Value Inc. (NYSE:RVI) stock as part of the spin-off. See Part II, Line 15 for the amount of these distributions per 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 distributions reduced basis of the security in the hands of the shareholder as follows:

Date Paid	Return of Capital Per Share
07/02/2018	\$ 2.636547

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). This distribution did not meet the requirements to qualify as a tax-free transaction under IRC Section 355.

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 ▶

1/23/19

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

01/23/2019

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 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054