Safehold Announces Tax Treatment of 2022 Dividends

January 17, 2023

NEW YORK, Jan. 17, 2023 /PRNewswire/ -- Safehold Inc. (NYSE: SAFE) announced the tax treatment of its 2022 common stock dividends.

NYSE: SAFE
CUSIP: 78649D-104

Record Date	Payment Date	Distribution per Share	Ordinary Income	Capital Gain Distribution	Unrecaptured Section 1250 Gain
1/3/22	1/14/22	$0.1700	$0.0000	$0.1700	$0.0000
3/31/22	4/15/22	$0.1700	$0.0000	$0.1700	$0.0000
6/30/22	7/15/22	$0.1770	$0.0000	$0.1770	$0.0000
9/30/22	10/14/22	$0.1770	$0.0000	$0.1770	$0.0000

Section 1061 Reporting Information

The capital gain distribution arose entirely from a long-term capital gain determined under Internal Revenue Code section 1231 and is accordingly excluded from the REIT's disclosure of its *One-Year Amounts* and *Three-Year Amounts* required by Treasury Regulations section 1.1061-6(c)(1).

Section 897 Capital Gain Reporting Information

The entire capital gain distribution is classified as a "Section 897 Capital Gain."

About Safehold:

Safehold Inc. (NYSE: SAFE) is revolutionizing real estate ownership by providing a new and better way for owners to unlock the value of the land beneath their buildings. Having created the modern ground lease industry in 2017, Safehold continues to help owners of high quality multifamily, office, industrial, hospitality, life science and mixed-use properties generate higher returns with less risk. The Company, which is taxed as a real estate investment trust (REIT) and is managed by its largest shareholder, iStar Inc., seeks to deliver safe, growing income and long-term capital appreciation to its shareholders. Additional information on Safehold is available on its website at www.safeholdinc.com.

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