

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  <b>Realty Income Corporation</b>		2 Issuer's employer identification number (EIN)  <b>33-0580106</b>	
3 Name of contact for additional information	4 Telephone No. of contact  <b>760-741-2111</b>	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  <b>600 La Terraza Blvd</b>		7 City, town, or post office, state, and Zip code of contact  <b>Escondido, CA 92025-3873</b>	
8 Date of action  <b>See attached exhibit</b>		9 Classification and description  <b>Common Stock</b>	
10 CUSIP number  <b>756109-104</b>	11 Serial number(s)	12 Ticker symbol  <b>O</b>	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 ▶ **Realty Income Corporation distributed monthly cash distributions to its common shareholders for the 2012 tax year. A portion of these distributions, equaling 24.5468%, represent a non-dividend distribution. See the attached exhibit for a listing of Realty Income's distributions in 2012 to its common shareholders.**

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 basis of the security should be reduced by 24.5468% of the total distributions received in 2012.**

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 non-dividend distribution represents distributions associated with the 2012 tax year which are in excess of the current year and accumulated earnings and profits.**

**Part II Organizational Action** (continued)

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

I.R.C. section 301(c)(2)

18 Can any resulting loss be recognized? ▶

Not applicable.

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

Not applicable.

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 ▶

*Greg Fahey*

Date ▶

1-17-2013

Print your name ▶ **Greg Fahey**

Title ▶ **Senior Vice President, Controller**

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

# REALTY INCOME

The Monthly Dividend Company®

## COMMON STOCK, SYMBOL "O", TRADED ON THE NYSE

### 2012 Year-End Tax Reporting Information (\*\*FINAL\*\*)

This information is being provided for tax reporting purposes only

Cusip Number 756109104

FEI 33-0580106

Payable Date	Total Distribution Per Share	Total Ordinary Dividends (see notes 1, 2 and 3)	Qualified Dividends	Total Capital Gain Distribution	Unrecaptured Section 1250 Gain	Nondividend Distributions (return of capital)	Nondividend Distributions Percentage
1/17/2012	\$0.1455000	\$0.1097844	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0357156	24.5468%
2/15/2012	\$0.1455000	\$0.1097844	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0357156	24.5468%
3/15/2012	\$0.1455000	\$0.1097844	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0357156	24.5468%
4/16/2012	\$0.1458125	\$0.1100202	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0357923	24.5468%
5/15/2012	\$0.1458125	\$0.1100202	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0357923	24.5468%
6/15/2012	\$0.1458125	\$0.1100202	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0357923	24.5468%
7/16/2012	\$0.1461250	\$0.1102560	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0358690	24.5468%
8/15/2012	\$0.1461250	\$0.1102560	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0358690	24.5468%
9/17/2012	\$0.1511250	\$0.1140287	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0370963	24.5468%
10/15/2012	\$0.1514375	\$0.1142646	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0371729	24.5468%
11/15/2012	\$0.1514375	\$0.1142645	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0371730	24.5468%
12/17/2012	\$0.1514375	\$0.1142645	\$0.0000000	\$0.0000000	\$0.0000000	\$0.0371730	24.5468%
<b>TOTALS FOR 2012</b>	<b>\$1.7716250</b>	<b>\$1.3367481</b>	<b>\$0.0000000</b>	<b>\$0.0000000</b>	<b>\$0.0000000</b>	<b>\$0.4348769</b>	<b>24.5468%</b>

#### Report Date: January 17, 2013

Note 1. There were no section 852(b)(7) split year dividends for 2011 or 2013

Note 2. Box 6. No foreign tax was paid.

Note 3. Box 8 and 9. No liquidation distributions were paid.

Should you have any questions, please contact Shareowner Services at (800) 656-5432

Only for purposes of calculating alternative minimum taxable (AMT) income under Section 55 of the Internal Revenue Code of 1986, the Company apportioned \$0.0487708 per common share attributable to AMT depreciation assuming a full year of ownership. Shareholders are encouraged to consult with their tax advisors as to their specific tax treatment of Realty Income Corporation dividends.