

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Spirit Realty Capital Inc</u>		2 Issuer's employer identification number (EIN) <u>20-1676282</u>	
3 Name of contact for additional information	4 Telephone No. of contact <u>858-284-5000</u>	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>11995 El Camino Real</u>		7 City, town, or post office, state, and ZIP code of contact <u>San Diego, CA 92130</u>	
8 Date of action <u>01/12/2024</u>		9 Classification and description <u>Common Stock</u>	
10 CUSIP number <u>84860W 300</u>	11 Serial number(s) <u>N/A</u>	12 Ticker symbol <u>SRC</u>	13 Account number(s) <u>N/A</u>

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 ▶ Spirit Realty Capital Inc made a cash distribution to shareholders on January 12th, 2024.

Declaration Date: 11/28/2023

Record Date: 12/08/2023

All of the distributions are in excess of the company's earnings and profits and are thus treated as a non-dividend.

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 100% of the distribution received in 2024.

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 2024 tax year which are in excess of 2024 earnings and profits. The non-dividend distribution will reduce the shareholder's basis of their shares to the extent of their 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 ▶ I.R.C. section 301(c)(2)

18 Can any resulting loss be recognized? ▶ N/A

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

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 ▶  Date ▶ 01/24/2025

Paid Preparer Use Only	Print your name ▶ <u>Sean P. Nugent</u>	Preparer's signature	Title ▶ <u>Senior Vice President, Controller</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name				Firm's EIN ▶	
	Firm's name ▶				Phone no.	
	Firm's address ▶					