

Digital Realty Announces Tax Treatment of 2022 Dividends

January 30, 2023

AUSTIN, Texas, Jan. 30, 2023 /PRNewswire/ -- Digital Realty (NYSE: DLR), a leading global provider of cloud- and carrier-neutral data center, colocation and interconnection solutions, announced today the tax treatment of its 2022 dividends for common stock and preferred stock. The information below has been prepared using the best available information to date. Digital Realty's federal income tax return for the year ended December 31, 2022 has not yet been filed. Please note that federal tax laws affect taxpayers differently, and we cannot advise you on how distributions should be reported on your federal income tax return. Please also note that state and local taxation of REIT distributions vary and may not be the same as the federal rules. Shareholders are urged to consult with their tax advisors as to their specific tax treatment of Digital Realty's dividends.



Digital Realty Trust, Inc. Common Stock Dividends

CUSIP # 253868103
Ticker Symbol: DLR

Digital Realty's 2022 taxable dividend of \$4.497873 per share includes a portion (72%) of one quarterly distribution declared in 2021 and paid in January 2022 and three quarterly distributions declared and paid in 2022. Digital Realty's 2022 taxable dividend will be reported on Form 1099-DIV as follows: \$2.638084 per share (59%) as ordinary income, \$0.747632 per share (16%) as capital gain distribution and \$1.112157 per share (25%) as nondividend distribution.

The following table contains this information on a quarterly basis:

Record Dates	Payment Dates ⁽¹⁾	Cash Distribution (\$ per share) ⁽¹⁾	Taxable Dividend (\$ per share) ⁽¹⁾	Box 1a Ordinary Dividend (\$ per share)	Box 1b Qualified Dividend (\$ per share)	Box 2a Long-Term Capital Gain (\$ per share)	Box 2b Un-Recaptured Section 1250 Gain (\$ per share)	Box 2f Section 897 Capital Gain (\$ per share) ⁽²⁾	Box 3 Nondividend Distribution (\$ per share)	Box 5 Section 199A Dividend (\$ per share) ⁽³⁾	Section 1061 One-Year Capital Gain (\$ per share) ⁽⁴⁾	Section 1061 Three-Year Capital Gain (\$ per share) ⁽⁴⁾
12/15/2021	01/14/2022	\$1.160000	\$0.837873	\$0.491428	\$0.015398	\$0.139271	\$0.016395	\$0.101620	\$0.207174	\$0.476030	\$0.000218	\$0.000218
03/15/2022	03/31/2022	\$1.220000	\$1.220000	\$0.715552	\$0.022420	\$0.202787	\$0.023872	\$0.147965	\$0.301661	\$0.693132	\$0.000318	\$0.000318
06/15/2022	06/30/2022	\$1.220000	\$1.220000	\$0.715552	\$0.022420	\$0.202787	\$0.023872	\$0.147965	\$0.301661	\$0.693132	\$0.000318	\$0.000318
09/15/2022	09/30/2022	\$1.220000	\$1.220000	\$0.715552	\$0.022420	\$0.202787	\$0.023872	\$0.147965	\$0.301661	\$0.693132	\$0.000318	\$0.000318
		\$4.820000	\$4.497873	\$2.638084	\$0.082658	\$0.747632	\$0.088011	\$0.545515	\$1.112157	\$2.555426	\$0.001172	\$0.001172

(1) Please note that of the \$1.16 quarterly distribution paid in January 2022, \$0.322127 was included in the 2021 taxable dividend and \$0.837873 will be considered as 2022 reportable dividend for federal income tax purposes. The \$1.22 quarterly cash distribution declared in the fourth quarter of 2022 and paid in January 2023 will be treated as a 2023 distribution for federal income tax purposes and will not be included on the 2022 Form 1099-DIV and will be reported on your 2023 Form 1099-DIV.

(2) Represents Section 897 gain attributable to disposition of U.S. real property interests included in Box 2a Long-Term Capital Gain. Section 897 is applicable to nonresident alien individuals and foreign corporations.

(3) Beginning in 2018, the Tax Cuts and Jobs Act of 2017 added Section 199A to allow for a new tax deduction based on certain qualified business income. Section 199A provides eligible individual taxpayers a deduction of up to 20% of their qualified real estate investment trust dividends (Box 5 of the Form 1099-DIV).

(4) For purposes of Section 1061 of the Internal Revenue Code, Digital Realty is disclosing two additional capital gain categories. Section 1061 is generally applicable to direct and indirect holders of "applicable partnership interests." Please consult your tax advisor with respect to the two additional categories disclosed herein.

Series J Cumulative Redeemable Preferred Stock Dividends

CUSIP # 253868855

Ticker Symbol: DLRPRJ

The 2022 taxable dividend for Digital Realty Trust, Inc.'s Series J Cumulative Redeemable Preferred Stock is \$1.312500 per share. For tax reporting purposes, \$1.022676 per share (78%) will be reported on Form 1099-DIV as ordinary income and \$0.289824 per share (22%) as capital gain distribution.

The following table contains this information on a quarterly basis:

Record Dates	Payment Dates	Cash Distribution (\$ per share)	Taxable Dividend (\$ per share)	Box 1a Ordinary Dividend (\$ per share)	Box 1b Qualified Dividend (\$ per share)	Box 2a Long-Term Capital Gain (\$ per share)	Box 2b Unrecaptured Section 1250 Gain	Box 2f Section 897 Capital	Box 5 Section 199A Dividend	Section 1061 One-Year Amounts	Section 1061 Three-Year Amounts
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				share)	share)	share)	(\$ per share)	Gain (\$ per share)	(\$ per share)	Disclosure (\$ per share)	Disclosure (\$ per share)
03/15/2022	03/31/2022	\$0.328125	\$0.328125	\$0.255669	\$0.008011	\$0.072456	\$0.008529	\$0.052868	\$0.247658	\$0.000114	\$0.000114
06/15/2022	06/30/2022	\$0.328125	\$0.328125	\$0.255669	\$0.008011	\$0.072456	\$0.008529	\$0.052868	\$0.247658	\$0.000114	\$0.000114
09/15/2022	09/30/2022	\$0.328125	\$0.328125	\$0.255669	\$0.008011	\$0.072456	\$0.008529	\$0.052868	\$0.247658	\$0.000114	\$0.000114
12/15/2022	12/30/2022	\$0.328125	\$0.328125	\$0.255669	\$0.008011	\$0.072456	\$0.008529	\$0.052868	\$0.247658	\$0.000114	\$0.000114
		\$1.312500	\$1.312500	\$1.022676	\$0.032044	\$0.289824	\$0.034116	\$0.211472	\$0.990632	\$0.000456	\$0.000456

Series K Cumulative Redeemable Preferred Stock Dividends

CUSIP # 253868830

Ticker Symbol: DLRPRK

The 2022 taxable dividend for Digital Realty Trust, Inc.'s Series K Cumulative Redeemable Preferred Stock is \$1.462500 per share. For tax reporting purposes, \$1.139552 per share (78%) will be reported on Form 1099-DIV as ordinary income and \$0.322948 per share (22%) as capital gain distribution.

The following table contains this information on a quarterly basis:

Record Dates	Payment Dates	Cash Distribution (\$ per share)	Taxable Dividend (\$ per share)	Box 1a Ordinary Dividend (\$ per share)	Box 1b Qualified Dividend (\$ per share)	Box 2a Long-Term Capital Gain (\$ per share)	Box 2b Unrecaptured Section 1250 Gain (\$ per share)	Box 2f Section 897 Capital Gain (\$ per share)	Box 5 Section 199A Dividend (\$ per share)	Section 1061 One-Year Amounts Disclosure (\$ per share)	Section 1061 Three-Year Amounts Disclosure (\$ per share)
03/15/2022	03/31/2022	\$0.365625	\$0.365625	\$0.284888	\$0.008926	\$0.080737	\$0.009504	\$0.058911	\$0.275962	\$0.000127	\$0.000127
06/15/2022	06/30/2022	\$0.365625	\$0.365625	\$0.284888	\$0.008926	\$0.080737	\$0.009504	\$0.058911	\$0.275962	\$0.000127	\$0.000127
09/15/2022	09/30/2022	\$0.365625	\$0.365625	\$0.284888	\$0.008926	\$0.080737	\$0.009504	\$0.058911	\$0.275962	\$0.000127	\$0.000127
12/15/2022	12/30/2022	\$0.365625	\$0.365625	\$0.284888	\$0.008926	\$0.080737	\$0.009504	\$0.058911	\$0.275962	\$0.000127	\$0.000127
		\$1.462500	\$1.462500	\$1.139552	\$0.035704	\$0.322948	\$0.038016	\$0.235644	\$1.103848	\$0.000508	\$0.000508

Series L Cumulative Redeemable Preferred Stock Dividends

CUSIP # 253868822

Ticker Symbol: DLRPRL

The 2022 taxable dividend for Digital Realty Trust, Inc.'s Series L Cumulative Redeemable Preferred Stock is \$1.300000 per share. For tax reporting purposes, \$1.012936 per share (78%) will be reported on Form 1099-DIV as ordinary income and \$0.287064 per share (22%) as capital gain distribution.

The following table contains this information on a quarterly basis:

Record Dates	Payment Dates	Cash Distribution (\$ per share)	Taxable Dividend (\$ per share)	Box 1a Ordinary Dividend (\$ per share)	Box 1b Qualified Dividend (\$ per share)	Box 2a Long-Term Capital Gain (\$ per share)	Box 2b Unrecaptured Section 1250 Gain (\$ per share)	Box 2f Section 897 Capital Gain (\$ per share)	Box 5 Section 199A Dividend (\$ per share)	Section 1061 One-Year Amounts Disclosure (\$ per share)	Section 1061 Three-Year Amounts Disclosure (\$ per share)
03/15/2022	03/31/2022	\$0.325000	\$0.325000	\$0.253234	\$0.007935	\$0.071766	\$0.008448	\$0.052365	\$0.245299	\$0.000113	\$0.000113
06/15/2022	06/30/2022	\$0.325000	\$0.325000	\$0.253234	\$0.007935	\$0.071766	\$0.008448	\$0.052365	\$0.245299	\$0.000113	\$0.000113
09/15/2022	09/30/2022	\$0.325000	\$0.325000	\$0.253234	\$0.007935	\$0.071766	\$0.008448	\$0.052365	\$0.245299	\$0.000113	\$0.000113
12/15/2022	12/30/2022	\$0.325000	\$0.325000	\$0.253234	\$0.007935	\$0.071766	\$0.008448	\$0.052365	\$0.245299	\$0.000113	\$0.000113
		\$1.300000	\$1.300000	\$1.012936	\$0.031740	\$0.287064	\$0.033792	\$0.209460	\$0.981196	\$0.000452	\$0.000452

Note that ticker symbols may vary by stock quote provider.

About Digital Realty

Digital Realty brings companies and data together by delivering the full spectrum of data center, colocation and interconnection solutions. PlatformDIGITAL®, the Company's global data center platform, provides customers with a secure data "meeting place" and a proven Pervasive Datacenter Architecture (PDX™) solution methodology for powering innovation and efficiently managing Data Gravity challenges. Digital Realty gives its customers access to the connected communities that matter to them with a global data center footprint of 300+ facilities in 50+ metros across 27 countries on six continents. To learn more about Digital Realty, please visit digitalrealty.com or follow us on [LinkedIn](#) and [Twitter](#).

Safe Harbor Statement

This press release contains forward-looking statements which are based on current expectations, forecasts and assumptions that involve risks and uncertainties that could cause actual outcomes and results to differ materially, including statements related to the amount and payment of dividends on our common stock and preferred stock. For a list and description of such risks and uncertainties, see the reports and other filings by the company with the U.S. Securities and Exchange Commission. The company disclaims any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

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