Statement of Trust Income Allocations and Designations ☐ SUBSCRIPTION RECEIPTS Select: R16 ☐ AMENDED POSTING **TAXATION YEAR: Preparer information:** TRUST NAME: CHOICE PROPERTIES REAL ESTATE INVESTMENT TRUST **CONTACT NAME: ERIN JOHNSTON** SYMBOL: CHP.UN ADDRESS (1): 22 ST CLAIR AVE EAST **DATE PREPARED:** 2022/02/24 **WEBSITE:** www.choicereit.ca ADDRESS (2): SUITE 700 PHONE: 416-628-7771 1) CORPORATE ACTIONS CITY: TORONTO PRIMARY E-MAIL: WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT ΥΨ PROVINCE: ON **SECONDARY E-MAIL:** COULD AFFECT T3/RL-16 TAX REPORTING?: 2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN No▼ CAN COUNTRY CODE **REPORTING TAX YEAR?:** POSTAL CODE: M4T 2S5 TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-**RESIDENT UNITHOLDERS (NR4):** \▼ TIN# T32331982 3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?: CUSIP# 17039A106 Part XIII Tax (Income Tax Act) **QUEBEC TAX ID:** 4025346012 **CALCULATION METHOD:** 4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: | √ ▼ | RAT **▼** Part XIII.2 Tax (Income Tax Act) PER CENT - ALLOCATION MUST ADD TO 100 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED Distribution 7 Distribution 8 Distribution 9 | Distribution 10 | Distribution 11 | Distribution 12 | Distribution 13 | Distribution 14 Distribution 1 Distribution 2 Distribution 3 Distribution 4 Distribution 5 Distribution 6 Total Distribution (\$) Per Unit 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 Record Date 2021/01/29 2021/02/26 2021/03/31 2021/04/30 2021/05/31 2021/06/30 2021/07/30 2021/08/31 2021/09/30 2021/10/29 2021/11/30 2021/12/31 Payment Date 2021/02/16 2021/03/15 2021/04/15 2021/05/17 2021/06/15 2021/07/15 2021/08/16 2021/09/15 2021/10/15 2021/11/15 2021/12/15 2022/01/17 T3 Box R16 Box Total Cash Distribution (\$) Per Unit 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 No. No. Total Non Cash Distribution (\$) Per Unit Total Income (\$) per unit being allocated 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.00453 0.00453 0.00453 0.00453 0.00453 0.00453 0.00453 0.00453 0.00453 0.00453 21 Α Capital gain 0.00453 0.00453 Actual Amount of Eligible Dividends 49 C1 23 Actual Amount of Non Eligible Dividend C2 Foreign Business Income 24 E 25 Foreign Non-Business Income G- Other Income (Investment Income) 0.05603 26 OTHER G 0.05603 0.05603 0.05603 0.05603 0.05603 0.05603 0.05603 0.05603 0.05603 0.05603 0.05603 INCOME 42 М Return of Capital 0.0011 0.00111 0.0011 0.0011 0.00110.0011 0.0011 0.0011 0.0011 0.0011 0.0011 0.00111 X Non Reportable Distribution 30 Capital gains eligible for deduction н 33 K Foreign business income tax paid Foreign non-business income tax paid • Total Income Allocation (check figure) 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 0.06167 CHECK: When the calculation method is Rate, row 24 should match row 40; when the calculation method is Percentage rows 25 to 39 should add up to 100, when correct, no error message will appear in this row for completed columns. NOTES: Choice REIT determined an income allocation of the regular distributions and applied the allocation on an annualized basis as follows: Other Income 90.85%, Capital Gains 7.35%, and Return of Capital 1.8%