

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>THE MACERICH COMPANY</u>		2 Issuer's employer identification number (EIN) <u>95-4448705</u>	
3 Name of contact for additional information <u>CHRIS ZECCHINI</u>	4 Telephone No. of contact <u>(310) 394-6000</u>	5 Email address of contact <u>CHRIS.ZECCHINI@MACERICH.COM</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>401 WILSHIRE BLVD., SUITE 700</u>		7 City, town, or post office, state, and ZIP code of contact <u>SANTA MONICA, CA 90401</u>	
8 Date of action <u>SEE BELOW</u>		9 Classification and description <u>COMMON STOCK</u>	
10 CUSIP number <u>554382101</u>	11 Serial number(s)	12 Ticker symbol <u>MAC</u>	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 ▶ THE TAXPAYER MADE CASH AND STOCK DISTRIBUTIONS TO ITS SHAREHOLDERS IN EXCESS OF ITS CURRENT AND ACCUMULATED EARNINGS AND PROFITS. IRC SECTION 301 APPLIES TO THE STOCK DISTRIBUTION PURSUANT TO SEC. 305(b)(1) AS THE SHAREHOLDERS HAD THE OPTION TO CHOOSE BETWEEN STOCK OR CASH.

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 CASH AND STOCK DISTRIBUTIONS REDUCED THE BASIS OF THE SECURITY IN THE HANDS OF THE U.S. TAXPAYER(S) AS FOLLOWS:

PER SHARE REDUCTION OF BASIS	
DATE	COMMON STOCK
<u>03/03/2020</u>	<u>\$ 0.7035000</u>
<u>06/03/2020</u>	<u>\$ 0.4690000</u>
<u>09/08/2020</u>	<u>\$ 0.1407000</u>
<u>12/03/2020</u>	<u>\$ 0.1407000</u>

THE BASIS OF THE NEW STOCK RECEIVED IN THE STOCK DISTRIBUTION IS DETEREMINED UNDER IRC SECTION 301. PLEASE CONSULT YOUR TAX ADVISOR.

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 TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY IRC SECTION 857(d) FOR A REAL ESTATE INVESTMENT TRUST, AND THE REGULATIONS THEREUNDER. AMOUNTS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S TAX BASIS IN ITS SHARES TO THE EXTENT OF 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 ►
IRC SECTION 301 AND IRC SECTION 305.

18 Can any resulting loss be recognized? ► NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THESE ACTIONS ARE EFFECTIVE ON THE DATES OF DISTRIBUTION IDENTIFIED ABOVE.

Sign Here

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.

Signature ►

Date ►

1/15/2021

Print your name ► CHRIS ZECCHINI

Title ► SVP, CAO

Paid Preparer Use Only

Print/Type preparer's name PHILIP C. SUTTON	Preparer's signature 	Date 01/15/2021	Check <input type="checkbox"/> if self-employed	PTIN P00236604
Firm's name ► PRICEWATERHOUSECOOPERS LLP			Firm's EIN ► 13-4008324	
Firm's address ► 601 SOUTH FIGUEROA STREET, LOS ANGELES, CA 90017			Phone no. (213) 356-6000	