

REIT Name: Macerich

Tax Year: 2018

Report Date:

*This spreadsheet and the accompanying instructions do not constitute, and should not be considered a substitute for, legal advice. The rules governing the proper tax characterization of distributions by REITs can be complex. Each REIT should consult its own tax advisor regarding the proper tax characterization and reporting of the REIT's distributions.*

1	2	3	7	9	10	13	14	17	21	22	23	26	33	
Security Description	CUSIP	Ticker Symbol	Record Date	Payable Date	Total Distribution Per Share (11+12+13)	Year included in Shareholders' 2018 (Current Year) (14+15+22+26+28)	Form 1099 Box 1a Breakdown Income Dividends	Box 1a Total Ordinary Dividends (14+15+16)	Box 1b Total Qualified Dividends (18+19+20)	Total Capital Gain Distr.	Unrecap Sec. 1250 Gain	Nondividend Distributions	Box 3	Box 5 Section 199A Dividends
Common Stock	554382101	MAC	02/21/2018	03/02/2018	\$0.740000	\$0.740000	\$0.475481	\$0.475481	\$0.000000	\$0.012258	\$0.000000	\$0.252261	\$0.475481	
Common Stock	554382101	MAC	05/08/2018	06/01/2018	\$0.740000	\$0.740000	\$0.475481	\$0.475481	\$0.000000	\$0.012258	\$0.000000	\$0.252261	\$0.475481	
Common Stock	554382101	MAC	08/17/2018	09/07/2018	\$0.740000	\$0.740000	\$0.475481	\$0.475481	\$0.000000	\$0.012258	\$0.000000	\$0.252261	\$0.475481	
Common Stock	554382101	MAC	11/09/2018	12/03/2018	\$0.750000	\$0.750001	\$0.481906	\$0.481906	\$0.000000	\$0.012423	\$0.000000	\$0.255671	\$0.481906	
<b>TOTALS - FINAL</b>					<b>\$2.970000</b>	<b>\$2.970000</b>	<b>\$1.908349</b>	<b>\$1.908349</b>	<b>\$0.000000</b>	<b>\$0.049197</b>	<b>\$0.000000</b>	<b>\$1.012454</b>	<b>\$1.908349</b>	

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
THE MACERICH COMPANY		95-4448705	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
CHRIS ZECCHINI	(310) 394-6000	CHRIS.ZECCHINI@MACERICH.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
401 WILSHIRE BLVD., SUITE 700		SANTA MONICA, CA 90401	
<b>8</b> Date of action		<b>9</b> Classification and description	
SEE BELOW		COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
554382101		MAC	

**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 DISTRIBUTIONS TO ITS SHAREHOLDERS IN EXCESS OF ITS CURRENT AND ACCUMULATED EARNINGS AND PROFITS. SEE PART II, LINE 15 FOR THE AMOUNT OF THESE DISTRIBUTIONS PER SHARE.

**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 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
03/02/2018	\$ 0.2522614
06/01/2018	\$ 0.2522614
09/07/2018	\$ 0.2522614
12/03/2018	\$ 0.2556703

**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(c)(2)

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.

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 ▶

1/14/2019

Print your name ▶ CHRIS ZECCHINI

Title ▶ SVP, CONTROLLER

**Paid Preparer Use Only**

Print/Type preparer's name <u>PHILIP C. SUTTON</u>	Preparer's signature 	Date <u>01/11/19</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00236604</u>
Firm's name ▶ <u>PRICEWATERHOUSECOOPERS LLP</u>			Firm's EIN ▶ <u>13-4008324</u>	
Firm's address ▶ <u>601 SOUTH FIGUEROA STREET, LOS ANGELES, CA 90017</u>			Phone no. <u>(213) 356-6000</u>	