

REIT Name:

Equity Residential

Tax Year:

2023

Notes/Supplemental Information:

Shareholders subject to the Federal Alternative Minimum Tax: Alternative Minimum Taxable Income (AMTI) adjustment items under Internal Revenue Code Section 59(d) are apportioned to shareholders. The 2023 AMT preference adjustment is 1 cent(s) per share (resulting in an increase to AMTI). Shareholders subject to the AMT should take into account this adjustment when computing their AMTI.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Security Description	CUSIP	Ticker Symbol	Estimated (E)	Reclass (R)	Corrected (C)	Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share (11+12+13)	Year Included in Shareholders' Income			Form 1099 Box 1a Breakdown			Box 1a Total
										2022 (Prior Year)	2024 (Next Year)	2023 (Current Year) (14+15+22+26+28)	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Ordinary Dividends (14+15+16)
Equity Residential - Common	29476L107	EQRCOM				1/3/2023		1/13/2023	\$0.625000			\$0.625000	\$0.444201	\$0.000000		\$0.444201
Equity Residential - Common	29476L107	EQRCOM				3/27/2023		4/14/2023	\$0.662500			\$0.662500	\$0.470853	\$0.000000		\$0.470853
Equity Residential - Common	29476L107	EQRCOM				6/26/2023		7/14/2023	\$0.662500			\$0.662500	\$0.470853	\$0.000000		\$0.470853
Equity Residential - Common	29476L107	EQRCOM				9/26/2023		10/13/2023	\$0.662500			\$0.662500	\$0.470853	\$0.000000		\$0.470853
TOTALS - FINAL		EQRCOM							\$2.612500			\$2.612500	\$1.856760	\$0.000000		\$1.856760
Equity Residential - Preferred K	29476L818	EQRPfK				3/20/2023		3/31/2023	\$1.036250			\$1.036250	\$0.736485	\$0.000000		\$0.736485
Equity Residential - Preferred K	29476L818	EQRPfK				6/16/2023		6/30/2023	\$1.036250			\$1.036250	\$0.736485	\$0.000000		\$0.736485
Equity Residential - Preferred K	29476L818	EQRPfK				9/19/2023		10/2/2023	\$1.036250			\$1.036250	\$0.736485	\$0.000000		\$0.736485
Equity Residential - Preferred K	29476L818	EQRPfK				12/22/2023		1/2/2024	\$1.036250			\$1.036250	\$0.736485	\$0.000000		\$0.736485
TOTALS - FINAL		EQRPfK							\$4.145000			\$4.145000	\$2.945940	\$0.000000		\$2.945940

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1	2	3	4	5	6	7	8	9	18	19	20	21	22	23	24	25	26
Security Description	CUSIP	Ticker Symbol	Estimated (E)	Reclass (R)	Corrected (C)	Record Date	Ex-Dividend Date	Payable Date	Form 1099 Box 1b Breakdown			Box 1b Total	Box 2a	Box 2b	Box 2c	Box 2d	Box3
									Qualified Income Dividends	Qualified Short-term Gains	Qualified Foreign Tax Paid	Qualified Dividends (18+19+20)	Total Capital Gain Distr.	Unrecap Sec. 1250 Gain	Section 1202 Gain	Collectibles (28%) Gain	Nondividend Distributions
Equity Residential - Common	29476L107	EQRCOM				1/3/2023		1/13/2023	\$0.000015			\$0.000015	\$0.180799	\$0.042384			
Equity Residential - Common	29476L107	EQRCOM				3/27/2023		4/14/2023	\$0.000016			\$0.000016	\$0.191647	\$0.044927			
Equity Residential - Common	29476L107	EQRCOM				6/26/2023		7/14/2023	\$0.000016			\$0.000016	\$0.191647	\$0.044927			
Equity Residential - Common	29476L107	EQRCOM				9/26/2023		10/13/2023	\$0.000016			\$0.000016	\$0.191647	\$0.044927			
TOTALS - FINAL		EQRCOM							\$0.000063			\$0.000063	\$0.755740	\$0.177165			
Equity Residential - Preferred K	29476L818	EQRPFk				3/20/2023		3/31/2023	\$0.000025			\$0.000025	\$0.299765	\$0.070272			
Equity Residential - Preferred K	29476L818	EQRPFk				6/16/2023		6/30/2023	\$0.000025			\$0.000025	\$0.299765	\$0.070272			
Equity Residential - Preferred K	29476L818	EQRPFk				9/19/2023		10/2/2023	\$0.000025			\$0.000025	\$0.299765	\$0.070272			
Equity Residential - Preferred K	29476L818	EQRPFk				12/22/2023		1/2/2024	\$0.000025			\$0.000025	\$0.299765	\$0.070272			
TOTALS - FINAL		EQRPFk							\$0.000100			\$0.000100	\$1.199060	\$0.281088			

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1	2	3	4	5	6	7	8	9	27	28	29	30	31	32	33	34	35	36
Security Description	CUSIP	Ticker Symbol	Estimated (E)	Reclass (R)	Corrected (C)	Record Date	Ex-Dividend Date	Payable Date	Box 7	Box 9	Box 10	Exempt Interest Dividends	Percentage of AMT in Column 30	CUSIP Number Change (M) or (Y)	Form 1099 Box 5 Breakdown			Box 5 Total
									Foreign Tax Paid	Cash Liquidation Distr	Noncash Liquidation Distr				Section 199A Dividends	Section 199A Short-Term Gains	Section 199A Foreign Tax Paid	Total Section 199A Dividends* (33+34+35)
Equity Residential - Common	29476L107	EQRCOM				1/3/2023		1/13/2023							\$0.444186			\$0.444186
Equity Residential - Common	29476L107	EQRCOM				3/27/2023		4/14/2023							\$0.470837			\$0.470837
Equity Residential - Common	29476L107	EQRCOM				6/26/2023		7/14/2023							\$0.470837			\$0.470837
Equity Residential - Common	29476L107	EQRCOM				9/26/2023		10/13/2023							\$0.470837			\$0.470837
TOTALS - FINAL		EQRCOM													\$1.856697			\$1.856697
Equity Residential - Preferred K	29476L818	EQRPfK				3/20/2023		3/31/2023							\$0.736485			\$0.736485
Equity Residential - Preferred K	29476L818	EQRPfK				6/16/2023		6/30/2023							\$0.736485			\$0.736485
Equity Residential - Preferred K	29476L818	EQRPfK				9/19/2023		10/2/2023							\$0.736485			\$0.736485
Equity Residential - Preferred K	29476L818	EQRPfK				12/22/2023		1/2/2024							\$0.736485			\$0.736485
TOTALS - FINAL		EQRPfK													\$2.945940			\$2.945940

[illegible]

Section 1061 Disclosure

Pursuant to Treas. Reg. § 1.1061-6(c), Equity Residential is disclosing below two additional amounts related to the capital gain dividends reported in Form 1099-DIV Box 2a, Total Capital Gain Distr. for purposes of Section 1061 of the Internal Revenue Code. Section 1061 is generally applicable to direct and indirect holders of “applicable partnership interests.”

To determine your share of Equity Residential's one and three year distributive share amounts, multiply the dollar amount of your reportable 2023 capital gain dividend (Box 2a of Equity Residential's 2023 Form 1099-DIV) by the percentages below.

1. One Year Amounts Disclosure 5.426511% of the amount reported in Box 2a

2. Three Year Amounts Disclosure 5.386302% of the amount reported in Box 2a

The remaining amount of Box 2a Capital Gains not included in the amounts above are Section 1231 gains, which are not considered for purposes of Section 1061.

Please consult your tax advisor with respect to the two additional amounts disclosed herein.