

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2020

TRUST NAME: RioCan Real Estate Investment Trust
 ADDRESS (1): 2300 Yonge Street
 ADDRESS (2): Suite 500
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M4P 1E4

TIN#: T22980210
 CUSIP#: 766910103
 QUEBEC TAX ID:

Preparer information:
 CONTACT NAME: Kim Lee
 DATE PREPARED: 2021/02/26
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1) CORPORATE ACTIONS
 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?: No Yes

2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR?: No Yes

TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):

3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?: No Yes
Part XIII Tax (Income Tax Act)

4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: No Yes
Part XIII.2 Tax (Income Tax Act)

CALCULATION METHOD: PER CENT
PER CENT - ALLOCATION MUST ADD TO 100
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

			Distribution 1	Distribution 2	Distribution 3	Distribution 4	Distribution 5	Distribution 6	Distribution 7	Distribution 8	Distribution 9	Distribution 10	Distribution 11	Distribution 12	Distribution 13	Distribution 14	
T3 Box No.	R16 Box No.	Total Distribution (\$) Per Unit	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000			
		Record Date	2020/01/31	2020/02/28	2020/03/31	2020/04/30	2020/05/29	2020/06/30	2020/07/31	2020/08/31	2020/09/30	2020/10/30	2020/11/30	2020/12/31			
		Payment Date	2020/02/07	2020/03/06	2020/04/07	2020/05/07	2020/06/05	2020/07/08	2020/08/10	2020/09/08	2020/10/07	2020/11/06	2020/12/07	2021/01/08			
		Total Cash Distribution (\$) Per Unit	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000		
		Total Non Cash Distribution (\$) Per Unit															
		Total Income (\$) per unit being allocated	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000	0.12000			
21	A	Capital gain	17.73274	17.73274	17.73274	17.73274	17.73274	17.73274	17.73274	17.73274	17.73274	17.73274	17.73274	17.73274			
49	C1	Actual Amount of Eligible Dividends															
23	C2	Actual Amount of Non Eligible Dividend															
24	E	Foreign Business Income															
25	F	Foreign Non-Business Income															
26 OTHER INCOME	G	G- Other Income (Investment Income)	59.43363	59.43363	59.43363	59.43363	59.43363	59.43363	59.43363	59.43363	59.43363	59.43363	59.43363	59.43363			
42	M	Return of Capital	22.83363	22.83363	22.83363	22.83363	22.83363	22.83363	22.83363	22.83363	22.83363	22.83363	22.83363	22.83363			
X	X	Non Reportable Distribution															
30	H	Capital gains eligible for deduction															
33	K	Foreign business income tax paid															
34	L	Foreign non-business income tax paid															
Total Income Allocation (check figure)			100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000	100.00000			

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:

