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## **TAX TREATMENT OF 2022 DIVIDENDS**

In 2022, Medical Properties Trust, Inc. paid total dividends of \$1.15 per share and declared total dividends of \$1.16 per share as follows:

|          |                  |                   |              | Allocable to 2022  |                       |                               |                      |                              |                             |                   |
|----------|------------------|-------------------|--------------|--------------------|-----------------------|-------------------------------|----------------------|------------------------------|-----------------------------|-------------------|
| Amount   | Date<br>Declared | Date of<br>Record | Date<br>Paid | Ordinary<br>Income | Total<br>Capital Gain | Unrecap.<br>Sec.1250<br>Gains | Return of<br>Capital | Section<br>199A<br>Dividends | Section 897<br>Capital Gain | Allocable to 2023 |
| \$0.2800 | 11/11/2021       | 12/09/2021        | 1/13/2022    | \$ 0.1145          | \$ 0.1655             | \$ 0.0627                     | -                    | \$ 0.1145                    | \$ 0.1655                   | -                 |
| \$0.2900 | 02/17/2022       | 03/17/2022        | 04/14/2022   | \$ 0.1186          | \$ 0.1714             | \$ 0.0649                     | -                    | \$ 0.1186                    | \$ 0.1714                   | -                 |
| \$0.2900 | 05/26/2022       | 06/16/2022        | 07/14/2022   | \$ 0.1186          | \$ 0.1714             | \$ 0.0649                     | -                    | \$ 0.1186                    | \$ 0.1714                   | -                 |
| \$0.2900 | 08/18/2022       | 09/15/2022        | 10/13/2022   | \$ 0.1186          | \$ 0.1714             | \$ 0.0649                     | -                    | \$ 0.1186                    | \$ 0.1714                   | -                 |
| \$0.2900 | 11/10/2022       | 12/08/2022        | 01/12/2023   | -                  | -                     | -                             | -                    | -                            | -                           | \$ 0.2900         |
|          |                  |                   | TOTAL        | \$ 0.4703          | \$ 0.6797             | \$ 0.2574                     | -                    | \$ 0.4703                    | \$ 0.6797                   | \$ 0.2900         |

The fourth quarter dividend declared on November 10, 2022 will not be taxable to stockholders as part of their 2022 dividend income and all will be allocable to 2023. Accordingly, dividends totaling \$0.4703 will be reported as ordinary income and \$0.6797 will be reported as capital gains.