



SMARTCENTRES®
REAL ESTATE INVESTMENT TRUST

3200 HIGHWAY 7 • VAUGHAN, ON • L4K 5Z5
T 905 326 6400 • F 905 326 0783

2021 Monthly Per Unit Tax Distribution Breakdown - Trust Units

Month	Distribution	Other Income	Capital Gains	Return of Capital
January	\$0.15417	\$0.10394	\$0.00430	\$0.04593
February	\$0.15417	\$0.10394	\$0.00430	\$0.04593
March	\$0.15417	\$0.10394	\$0.00430	\$0.04593
April	\$0.15417	\$0.10394	\$0.00430	\$0.04593
May	\$0.15417	\$0.10394	\$0.00430	\$0.04593
June	\$0.15417	\$0.10394	\$0.00430	\$0.04593
July	\$0.15417	\$0.10394	\$0.00430	\$0.04593
August	\$0.15417	\$0.10394	\$0.00430	\$0.04593
September	\$0.15417	\$0.10394	\$0.00430	\$0.04593
October	\$0.15417	\$0.10394	\$0.00430	\$0.04593
November	\$0.15417	\$0.10394	\$0.00430	\$0.04593
December	\$0.15417	\$0.10394	\$0.00430	\$0.04593
TOTAL	\$1.85004	\$1.24728	\$0.05160	\$0.55116
Allocation	100.00%	67.42%	2.79%	29.79%

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2021

TRUST NAME: SmartCentres Real Estate Investment Trust
 ADDRESS (1): 3200 Highway 7
 ADDRESS (2):
 CITY: Vaughan
 PROVINCE: Ontario
 COUNTRY CODE: CAN
 POSTAL CODE: L4K 5Z5

Preparer information:
 CONTACT NAME: Robert Col
 DATE PREPARED: 2022/02/25
 PHONE: 647-931-5635
 PRIMARY E-MAIL: RCol@smartcentres.com
 SECONDARY E-MAIL: VYim@smartcentres.com

SYMBOL: SRU.UN
 WEBSITE: <http://www.smartcentres.com> Go

1) CORPORATE ACTIONS
 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?: No
2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR?: No
TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):
3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?: Yes
 Part XIII Tax (Income Tax Act)
4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: Yes
 Part XIII.2 Tax (Income Tax Act)

TIN#: T25866754
 CUSIP#: 83179X108
 QUEBEC TAX ID:

CALCULATION METHOD: RATE
 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	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	
		Record Date	2021/01/29	2021/02/26	2021/03/31	2021/04/30	2021/05/31	2021/06/30	2021/07/30	2021/08/31	2021/09/30	2021/10/29	2021/11/30	2021/12/31			
		Payment Date	2021/02/16	2021/03/15	2021/04/15	2021/05/17	2021/06/15	2021/07/15	2021/08/16	2021/09/15	2021/10/15	2021/11/15	2021/12/15	2022/01/17			
		Total Cash Distribution (\$) Per Unit	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417
		Total Non Cash Distribution (\$) Per Unit															
		Total Income (\$) per unit being allocated	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	
21	A	Capital gain	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	0.00430	
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)	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	0.10394	
42	M	Return of Capital	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	0.04593	
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)	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	0.15417	

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:
 Capital Gain - 2.79%; Other Income - 67.42%; Return of Capital - 29.79%.