

STAG INDUSTRIAL ANNOUNCES TAX TREATMENT OF 2021 DIVIDENDS

Boston, MA – January 18, 2022 - <u>STAG Industrial, Inc.</u> (the "Company") (NYSE:STAG) today announced the tax treatment of its 2021 dividends to holders of its common and preferred stock.

The tax treatment for the common stock dividend is detailed in the investor relations section on the Company's website and is summarized below. Shareholders are encouraged to consult with their personal tax advisors as to their specific tax treatment.

TAX TREATMENT OF 2021 COMMON DISTRIBUTIONS													
CUSIP#8524J 102													
Ticker Symbol: STAG													
		Total Distribution	2021 Ordinary	2021 Capital Gain	2021 Unrecaptured	2021 Return of	Section 199A						
Record Date	Payable Date	Per Share	Taxable Dividends	Distribution (3)(4)	Section 1250 Gain (1)	Capital Per Share	Dividends ⁽²⁾						
12/31/20	01/15/21	\$0.048330	\$0.039292	\$0.002885	\$0.002174	\$0.006153	\$0.039292						
01/29/21	02/16/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
02/26/21	03/15/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
03/31/21	04/15/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
04/30/21	05/17/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
05/28/21	06/15/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
06/30/21	07/15/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
07/30/21	08/16/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
08/31/21	09/15/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
09/30/21	10/15/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
10/29/21	11/15/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
11/30/21	12/15/21	\$0.120833	\$0.098237	\$0.007214	\$0.005436	\$0.015382	\$0.098237						
12/31/21	01/18/22	\$0.120833											
Total		\$1.498326	\$1.119899	\$0.082239	\$0.061970	\$0.175355	\$1.119899						

⁽¹⁾ The amount reported as Unrecaptured Section 1250 Gain is a subset of, and is included in, the Capital Gain Distribution.

The Company did not incur any foreign taxes in 2021. The December 2020 monthly common stock dividend that was declared on October 9, 2020 and paid on January 15, 2021 of \$0.120000 per share was partially considered a dividend attributable to 2020 for U.S. federal income tax purposes. The December 2021 monthly common stock dividend that was declared on October 13, 2021 and paid on January 18, 2022 of \$0.120833 per share will be considered a dividend attributable to 2022 for U.S. federal income tax purposes.

⁽²⁾ The amount reported as Ordinary Taxable Dividends is treated as a qualified REIT dividend for purposes of Section 199A.

⁽³⁾ The Section 897 Capital Gain amount is equal to 100% of the total Capital Gain Distribution to shareholders for tax year ended December 31, 2021.

⁽⁴⁾ Pursuant to Treasury Regulation §1.1061-(c), STAG Industrial, Inc. is disclosing additional information related to the Capital Gain Distributions reported on Form 1099-DIV, for purposes of Section 1061. Section 1061 is generally applicable to direct and indirect holders of "applicable partnership interests." The "One Year Amounts" and "Three Year Amounts" required to be disclosed are both zero with respect to the 2021 distributions, since all capital gain dividends relate to Section 1231 gains.

The tax treatment for the preferred stock dividend is detailed in the investor relations section on the Company's website and is summarized below.

TAX TREATMENT OF 2021 PREFERRED DISTRIBUTIONS												
CUSIP #8524J 409)											
Ticker Symbol: STAG Pr C												
		Total Distribution	2021 Ordinary	2021 Capital Gain	2021 Unrecaptured	2021 Return of	Section 199A					
Record Date	Payable Date	Per Share	Taxable Dividends	Distribution (3)(4)	Section 1250 Gain ⁽¹⁾	Capital Per Share	Dividends ⁽²⁾					
03/15/21	03/31/21	\$0.429688	\$0.400294	\$0.029394	\$0.022149	\$0.000000	\$0.400294					
Total		\$0.429688	\$0.400294	\$0.029394	\$0.022149	\$0.000000	\$0.400294					

- (1) The amount reported as Unrecaptured Section 1250 Gain is a subset of, and is included in, the Capital Gain Distribution.
- (2) The amount reported as Ordinary Taxable Dividends is treated as a qualified REIT dividend for purposes of Section 199A.
- (3) The Section 897 Capital Gain amount is equal to 100% of the total Capital Gain Distribution to shareholders for tax year ended December 31, 2021.
- (4) Pursuant to Treasury Regulation §1.1061-(c), STAG Industrial, Inc. is disclosing additional information related to the Capital Gain Distributions reported on Form 1099-DIV, for purposes of Section 1061. Section 1061 is generally applicable to direct and indirect holders of "applicable partnership interests." The "One Year Amounts" and "Three Year Amounts" required to be disclosed are both zero with respect to the 2021 distributions, since all capital gain dividends relate to Section 1231 gains.

About STAG Industrial, Inc.

STAG Industrial, Inc. is a real estate investment trust focused on the acquisition, ownership and operation of single-tenant, industrial properties throughout the United States. As of September 30, 2021, the Company's portfolio consists of 517 buildings in 40 states with approximately 103.4 million rentable square feet.

For additional information, please visit the Company's website at www.stagindustrial.com.

Forward-Looking Statements

This press release, together with other statements and information publicly disseminated by the Company, contains certain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. The Company intends such forward-looking statements to be covered by the safe harbor provisions for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995 and includes this statement for purposes of complying with these safe harbor provisions. Forward-looking statements, which are based on certain assumptions and describe the Company's future plans, strategies and expectations, are generally identifiable by use of the words "believe," "will," "expect," "intend," "anticipate," "estimate," "should," "project" or similar expressions. You should not rely on forward-looking statements since they involve known and unknown risks, uncertainties and other factors that are, in some cases, beyond the Company's control and which could materially affect actual results, performances or achievements. Factors that may cause actual results to differ materially from current expectations include, but are not limited to, the risk factors discussed in the Company's annual report on Form 10-K for the year ended December 31, 2020 as updated by the Company's quarterly reports on Form 10-Q. Accordingly, there is no assurance that the Company's expectations will be realized. Except as otherwise required by the federal securities laws, the Company disclaims any obligation or undertaking to publicly release any updates or revisions to any forward-looking statement contained herein (or elsewhere) to reflect any change in the Company's expectations with regard thereto or any change in events, conditions or circumstances on which any such statement is based.

Source: STAG Industrial, Inc.

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