

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
KIMCO REALTY CORPORATION		13-2744380	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
DAVE BUJNICKI	516-869-2087	DBUJNICKI@KIMCOREALTY.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
500 N BROADWAY, SUITE 201		JERICO, NY 11753	
8 Date of action		9 Classification and description	
3/23/2023; 6/22/2023; 9/21/2023; 12/21/2023		COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
49446R-10-9	N/A	KIM	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ►

1) On March 23, 2023 - Common Stock Distributions paid \$0.23 per share to shareholders of record March 9, 2023.

2) On June 22, 2023 - Common Stock Distributions paid \$0.23 per share to shareholders of record June 8, 2023.

3) On September 21, 2023 - Common Stock Distributions paid \$0.23 per share to shareholders of record September 7, 2023.

4) On December 21, 2023 - Common Stock Distributions paid \$0.24 per share to shareholders of record December 7, 2023.

5) On December 21, 2023 - Common Stock Special Distributions paid \$0.09 per share to shareholders of record December 7, 2023.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ►

1) March 23, 2023 Distributions - 1.237% of each \$1 represents return of capital (i.e., reduction in basis in hands of U.S. taxpayer)

2) June 22, 2023 Distributions - 1.237% of each \$1 represents return of capital (i.e., reduction in basis in hands of U.S. taxpayer)

3) September 21, 2023 Distributions - 1.237% of each \$1 represents return of capital (i.e., reduction in basis in hands of U.S. taxpayer)

4) December 21, 2023 Distributions - 1.237% of each \$1 represents return of capital (i.e., reduction in basis in hands of U.S. taxpayer)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ►

1) March 23, 2023 Distributions - The taxpayer's earnings and profits were calculated under IRC Sec. 312 (as modified by IRC Sec. 857(d) for a real estate investment trust), and the regulations thereunder. Amounts in excess of earnings and profits reduce the shareholder's tax basis in its shares to the extent of basis. Earnings and profits were calculated as of the close of year and were apportioned to each distribution made during year in accordance with IRC Sec. 316(a) and Regs. 1.316-1(a)(1).

2) June 22, 2023 Distributions - Calculation is same as above.

3) September 21, 2023 Distributions - Calculation is same as above.

4) December 21, 2023 Distributions - Calculation is same as above.

Part II **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

1) March 23, 2023 Distributions - Internal Revenue Code Section 301(c) and 316(a).

2) June 22, 2023 Distributions - Internal Revenue Code Section 301(c) and 316(a).

3) September 21, 2023 Distributions - Internal Revenue Code Section 301(c) and 316(a).

4) December 21, 2023 Distributions - Internal Revenue Code Section 301(c) and 316(a).

18 Can any resulting loss be recognized? ►

1) March 23, 2023 Distributions - No; non-taxable treatment governed by IRC Section 301(c)(2).

2) June 22, 2023 Distributions - No; non-taxable treatment governed by IRC Section 301(c)(2).

3) September 21, 2023 Distributions - No; non-taxable treatment governed by IRC Section 301(c)(2).

4) December 21, 2023 Distributions - No; non-taxable treatment governed by IRC Section 301(c)(2).


19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

These actions are effective on the date(s) of the distributions identified above.

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ►



Date ► 1/24/2024

Print your name ► HARVEY WEINREB

Title ► VICE PRESIDENT

**Paid
Preparer
Use Only**

Print/Type preparer's name

STEPHEN J. BERTONASCHI

Preparer's signature



Date

1/24/2024

Check ☐ if
self-employed

PTIN

P00747384

Firm's name ► FTI CONSULTING, INC.

Firm's EIN ► 52-1261113

Firm's address ► 56 LIVINGSTON AVE, 4TH FLOOR, ROSELAND, NJ 07068

Phone no. 973-852-8100

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054