

January 25, 2024



Orion Office REIT Inc. Announces Tax Treatment of 2023 Dividends

PHOENIX--(BUSINESS WIRE)-- Orion Office REIT Inc. (NYSE: ONL) ("Orion" or the "Company"), a fully-integrated real estate investment trust focused on the ownership, acquisition and management of single-tenant net lease office properties located across the U.S., announced today the income tax classification of its 2023 dividends for the Company's common stock ("Common Stock"). The table below summarizes the income tax classification of the dividends paid and the corresponding box number on the 2023 Form 1099-DIV. Stockholders are encouraged to consult with their tax advisors as to their specific treatment of ONL dividends.

ONL Common Stock | CUSIP: 68629Y103

Record Date	Date Paid	Distribution per Share	Ordinary Dividends (Box 1a)	Capital Gain Distribution (Box 2a)	Nondividend Distributions (Box 3)
December 30, 2022	January 17, 2023	\$0.10	\$0.00	\$0.00	\$0.10
March 31, 2023	April 17, 2023	\$0.10	\$0.00	\$0.00	\$0.10
June 30, 2023	July 17, 2023	\$0.10	\$0.00	\$0.00	\$0.10
September 29, 2023	October 16, 2023	\$0.10	\$0.00	\$0.00	\$0.10

Stockholders should be aware that the 2023 dividend allocation does not include the Common Stock dividend declared in November 2023 and paid in January 2024. This dividend will be reportable in 2024.

About Orion Office REIT Inc.

Orion Office REIT Inc. is an internally-managed real estate investment trust engaged in the ownership, acquisition and management of a diversified portfolio of office buildings located in high-quality suburban markets across the U.S. and leased primarily on a single-tenant net lease basis to creditworthy tenants. The company was founded on July 1, 2021, spun-off from Realty Income (NYSE: O) on November 12, 2021 and began trading on the New York Stock Exchange on November 15, 2021. The company is headquartered in Phoenix, Arizona and has an office in New York, New York. For additional information on the company and its properties, please visit [onlreit.com](https://www.onlreit.com).

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Source: Orion Office REIT Inc.

