

January 27, 2025



Orion Office REIT Inc. Announces Tax Treatment of 2024 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 a diversified portfolio of single-tenant net lease office properties located across the United States, announced today the income tax classification of its 2024 dividends for the Company's common stock ("Common Stock").

Dividend Classification

The table below summarizes the income tax classification of the dividends paid and the corresponding box number on the 2024 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 29, 2023	January 16, 2024	\$0.10	\$0.00	\$0.00	\$0.10
March 29, 2024	April 15, 2024	\$0.10	\$0.00	\$0.00	\$0.10
June 28, 2024	July 15, 2024	\$0.10	\$0.00	\$0.00	\$0.10
September 30, 2024	October 15, 2024	\$0.10	\$0.00	\$0.00	\$0.10

Stockholders should be aware that the 2024 dividend classification does not include the Common Stock dividend declared in November 2024 and paid in January 2025. This dividend will be reportable in 2025.

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 properties located in high-quality suburban markets across the United States and leased primarily on a single-tenant net lease basis to creditworthy tenants. Our portfolio is comprised of traditional office properties, as well as governmental office, medical office, flex/laboratory and R&D and flex/industrial properties. 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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