Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name REGENCY CENTERS CORPORATION 59-3191743 Name of contact for additional information Telephone No. of contact 5 Email address of contact **BRIDGET K. RUSNAK** 904.598.7000 BRIDGETRUSNAK@REGENCYCENTERS.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 ONE INDEPENDENT DRIVE, SUITE 114 JACKSONVILLE, FL 32202 8 Date of action 9 Classification and description **VARIOUS - SEE BELOW** COMMON STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 758849103 **REG** Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action > REGENCY CENTERS CORPORATION MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS FOR THE 2017 TAX YEAR IN EXCESS OF ITS CURRENT AND ACCUMULATED EARNINGS AND PROFITS. SEE PART II, LINE 15 FOR THE DATES AND AMOUNTS. 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 15 share or as a percentage of old basis THE DISTRIBUTIONS REDUCED THE BASIS OF THE SECURITY IN THE HAND OF THE US TAXPAYER(S) AS FOLLOWS: PAYABLE DATE: PER SHARE REDUCTION OF BASIS: 03/01/2017 \$0.020400 05/31/2017 \$0.021200 08/30/2017 \$0.021200 11/29/2017 \$0.021200 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 ▶ THE TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC SECTION 312, AS MODIFIED BY IRC SECTION 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.

Part	1	Organizational Action (continued,)		
17	List the	e applicable Internal Revenue Code sectior	n(s) and subsection(s) upon which the tax	treatment is based ▶	IRC SEC. 301(c)(2)
18	Can ar	ny resulting loss be recognized? ► NO			
		e any other information necessary to imple TES IDENTIFIED ABOVE.	ment the adjustment, such as the reporta	ble tax year ▶ THES	SE ACTIONS ARE EFFECTIVE
ONT	IL DA	TES IDENTIFIED ABOVE.			
Sign Here	belie	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. ORIGINAL EXECUTED COPY			
	.	Signature AVAILABLE AT CORPORATE OFFICE		_ Date ►	
	5.	Print your name ► KATHY MILLER		Title ► SR. VICE PRESIDENT - TAX	
<u> </u>		Print/Type preparer's name	Preparer's signature	Title ► SR. VICE	DTIN
Paid					Check if if self-employed
Prep Use			<u> </u>		Firm's EIN ▶
		Firm's address ▶			Phone no.
Send I	Form 8	8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054			