



Regency Centers Corporation

2004 Report Information

DATE: January 13, 2005
TO: Brokers and Nominees
FROM: Kathy Miller – Vice President - Tax
SUBJECT: 2004 Reporting Information (Form 1099) – Distributions

The income tax treatment for the 2004 distributions for Regency Centers Corporation common stock, CUSIP# 758849103, traded under ticker symbol REG, is as follows:

<u>Declaration Dates</u>	<u>Record Dates</u>	<u>Payable Dates</u>	<u>Distributions Per Share</u>	<u>Ordinary Taxable Dividend</u>	<u>Return Of Capital</u>	<u>Long-Term Capital Gain*</u>	<u>Unrecaptured Section 1250 Gain</u>
01/28/04	02/11/04	02/25/04	\$0.53	82%	3%	6%	9%
04/28/04	05/12/04	05/26/04	\$0.53	82%	3%	6%	9%
07/28/04	08/11/04	08/25/04	\$0.53	82%	3%	6%	9%
10/27/04	11/10/04	11/24/04	\$0.53	82%	3%	6%	9%

* Excludes Unrecaptured Section 1250 Gain
-No portion of the ordinary taxable dividends are eligible for the reduced rates on dividends under the Jobs and Growth Tax Reconciliation Act of 2003

The company did not incur any foreign taxes. Should you need any additional information, please call Kathy Miller at (904) 598-7471.