



# Regency Centers Corporation

## 2004 Report Information

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

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**The income tax treatment for the 2004 distributions for Regency Centers Corporation preferred Series 4 stock, CUSIP# 758849400, traded under ticker symbol REGPRD, 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>
8/20/04	9/01/04	9/30/04	\$.156	85%	0%	6%	9%
10/27/04	12/01/04	12/31/04	\$.45313	85%	0%	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 & 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.