(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name REGENCY CENTERS CORPORATION 59-3191743 3 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 9 Classification and description 8 Date of action **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 2015 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: 03/05/2015 \$.092150 06/03/2015 \$.092150 09/02/2015 \$.092150 12/02/2015 \$.092150 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.

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Par	t II	Organizational Action (continued				
17	List the	pplicable Internal Revenue Code section((s) and subsection(s) upon which the tax tre	eatment	is based ▶	IRC SEC. 301(c)(2)
18 Can any resulting loss be recognized? ► NO						
19	Provid	any other information necessary to imple	ment the adjustment, such as the reportable	e tax yea	ar ► THESE	ACTIONS ARE EFFECTIVE
ON T		ES IDENTIFIED ABOVE.				
	Und	er penalties of perjury, I declare that I have example to the control of the cont	mined this return, including accompanying schedu	ules and	statements,	and to the best of my knowledge and
	belie		f preparer (other than officer) is based on all inform	nation of	which prepa	rer has any knowledge.
Sigr			D COPY			
Here	Sigr	ature▶ <u>AVAILABLE AT COR</u>	PORATE OFFICES	Date ►		
	Prin	your name ► KATHY MILLER		Title ►	SR. VICE I	PRESIDENT - TAX
Paid		Print/Type preparer's name	Preparer's signature	Date		Check if PTIN
	ء parer					self-employed
	Only	Firm's name ▶				Firm's EIN ▶
-500		Firm's address ▶				Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054