



FOR IMMEDIATE RELEASE
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ELS ANNOUNCES TAX TREATMENT OF 2025 DISTRIBUTIONS

Chicago, IL – January 22, 2026 – Equity LifeStyle Properties, Inc. (NYSE: ELS) (referred to herein as “we,” “us” and “our”) today announced the tax treatment of our 2025 common stock distributions. The following table summarizes the income tax treatment of our 2025 distributions.

Common Stock (CUSIP No. 29472R108)

Record Date	Payable Date	Distribution Per Share	Total Distribution Allocable to 2025	Long-Term Capital Gains Dividend	Ordinary Taxable Dividend	Nondividend Distribution	Qualified REIT Dividend for IRC §199A
03/28/2025	04/11/2025	\$0.515000	\$0.515000	\$0.002496	\$0.492110	\$0.020394	\$0.492110
06/27/2025	07/11/2025	\$0.515000	\$0.515000	\$0.002496	\$0.492110	\$0.020394	\$0.492110
09/26/2025	10/10/2025	\$0.515000	\$0.515000	\$0.002496	\$0.492110	\$0.020394	\$0.492110
12/26/2025	01/09/2026	<u>\$0.515000</u>	<u>\$0.418345</u>	<u>\$0.002028</u>	<u>\$0.399750</u>	<u>\$0.016567</u>	<u>\$0.399750</u>
TOTALS		\$2.060000	\$1.963345	\$0.009516	\$1.876080	\$0.077749	\$1.876080

The common stock distribution with a record date of December 26, 2025, paid on January 9, 2026, is a split-year distribution with \$0.096655 considered a distribution made in 2026 for federal income tax purposes.

Pursuant to Treas. Reg. § 1.1061-6(c), we report that for purposes of section 1061 of the Internal Revenue Code, the One Year Amounts Disclosure and the Three Year Amounts Disclosure are both \$0.00 per share with respect to direct and indirect holders of “applicable partnership interests.”

Stockholders are encouraged to consult with their tax advisors as to the specific tax treatment of the distributions they received from us.

As of September 30, 2025, we owned or had an interest in 455 properties located predominantly in the United States consisting of 173,341 sites. We are a self-administered, self-managed, real estate investment trust (REIT) with headquarters in Chicago.