



NEWS RELEASE

FOR IMMEDIATE RELEASE
January 24, 2025

CONTACT: Paul Seavey
(800) 247-5279

ELS ANNOUNCES TAX TREATMENT OF 2024 DISTRIBUTIONS

Chicago, IL – January 24, 2025 – Equity LifeStyle Properties, Inc. (NYSE: ELS) (referred to herein as “we,” “us” and “our”) today announced the tax treatment of our 2024 common stock distributions. The following table summarizes the income tax treatment of our 2024 distributions.

Common Stock (CUSIP No. 29472R108)

| Record Date | Payable Date | Distribution Per Share | Total Distribution Allocable to 2024 | Ordinary Taxable Dividend | Nondividend Distribution | Qualified REIT Dividend for IRC §199A |
|-------------|--------------|------------------------|--------------------------------------|---------------------------|--------------------------|---------------------------------------|
| 03/28/2024 | 04/12/2024 | \$0.477500 | \$0.477500 | \$0.450182 | \$0.027318 | \$0.450182 |
| 06/28/2024 | 07/12/2024 | \$0.477500 | \$0.477500 | \$0.450182 | \$0.027318 | \$0.450182 |
| 09/27/2024 | 10/11/2024 | \$0.477500 | \$0.477500 | \$0.450182 | \$0.027318 | \$0.450182 |
| 12/27/2024 | 01/10/2025 | <u>\$0.477500</u> | <u>\$0.447500</u> | <u>\$0.450182</u> | <u>\$0.027318</u> | <u>\$0.450182</u> |
| TOTALS | | \$1.910000 | \$1.910000 | \$1.800728 | \$0.109272 | \$1.800728 |

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 October 21, 2024, we owned or had an interest in 452 properties located predominantly in the United States consisting of 172,870 sites. We are a self-administered, self-managed real estate investment trust (REIT) with headquarters in Chicago.