

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► PURSUANT TO IRC Sec. 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED IN IRC Sec. 316), IS INCLUDABLE IN GROSS INCOME, PURSUANT TO IRC Sec. 301 (C)(2), THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND, SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED TAX BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► NO TAX LOSS IS RECOGNIZED BY SHAREHOLDERS AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE INFORMATION PROVIDED ABOVE WILL BE PROVIDED ON THE SHAREHOLDERS' 2025 1099-DIV STATEMENT IN BOX 3.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ►  Date ► 2/10/2026
Print your name ► SEAN FUKUMURA Title ► CAO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ANDREW REITZ		2/6/2026		P01629940
	Firm's name ► KPMG LLP			Firm's EIN ►	13-5565207
	Firm's address ► 55 SECOND STREET, #1400 SAN FRANCISCO, CA 94105			Phone no.	415-963-5100

FRONTVIEW REIT, INC
TAX YEAR ENDED 12/31/2025
EIN: 93-2133671

SUPPLEMENTAL ATTACHMENT TO FORM 9970

ESTIMATE

Part II, Box 14, 15 & 16:

<u>CUSIP</u>	<u>DECLARED</u>	<u>RECORD</u>	<u>PAYABLE</u>	<u>PER SHARE</u>	<u>PER SHARE</u>	<u>ORDINARY</u>
<u>NUMBER</u>	<u>DATE</u>	<u>DATE</u>	<u>DATE</u>	<u>DISTRIBUTION</u>	<u>NON-TAXABLE</u>	<u>DIVIDENDS</u>
					<u>RETURN OF CAPITAL</u>	
35922N100	3/18/2025	3/31/2025	4/15/2025	\$0.215	\$0.100	\$0.115
35922N100	5/13/2025	6/30/2025	7/15/2025	\$0.215	\$0.100	\$0.115
35922N100	8/12/2025	9/30/2025	10/15/2025	\$0.215	\$0.100	\$0.115
35922N100	11/11/2025	12/31/2025	1/15/2026	\$0.215	\$0.100	\$0.115
				\$0.860	\$0.400	\$0.460