

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 SECTION 301(c)(1), THE PORTION OF A DISTRIBUTION, WHICH IS A DIVIDEND (AS DEFINED IN IRC SECTION 316), IS INCLUDABLE IN GROSS INCOME. PURSUANT TO SECTION 301(c)(2), THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND, SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK, AND UNDER IRC SECTION 301(c)(3), ANY AMOUNT IN EXCESS OF ADJUSTED BASIS IS TREATED AS A GAIN.

18 Can any resulting loss be recognized? ► **NO LOSS IS RECOGNIZED ON THE RETURN OF CAPITAL PORTION OF EACH DISTRIBUTION TO THE SHAREHOLDERS. THE REDUCTION IN SHAREHOLDER BASIS MAY AFFECT THE AMOUNT OF GAIN OR LOSS REALIZED ON THE ULTIMATE SALE OF EITHER SHARES.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **THE CASH DISTRIBUTIONS OCCURRED IN THE CALENDAR YEAR OF 2022.**

Sign Here 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.

Signature ► *James Merrill* Date ► 2/17/2023

Print your name ► **JAMES GILLIGAN** Title ► **CFO**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JACKIE MERRILL	<i>Jackie Merrill</i>			*****8638
	Firm's name ► MOSS ADAMS LLP	Firm's EIN ► **_***9318		Phone no. 503-242-1447	
Firm's address ► 805 SW BROADWAY STE 1400, PORTLAND, OR 97205					

FARMLAND PARTNERS INC
EIN: 46-3769850
FOR THE TAX YEAR ENDED DECEMBER 31, 2022
EXHIBIT A: FORM 8937, PART II

<u>PAYMENT DATE</u>	<u>TOTAL DISTRIBUTION TO COMMON SHAREHOLDERS</u>	<u>TOTAL RETURN OF CAPITAL TO COMMON SHAREHOLDERS</u>	<u>TOTAL TAXABLE DIVIDEND TO COMMON SHAREHOLDERS</u>
1/18/2022	2,273,923	925,877	1,348,047
4/15/2022	2,428,075	988,643	1,439,432
7/15/2022	3,164,547	1,288,513	1,876,034
10/17/2022	3,259,159	1,327,037	1,932,123
	<u>11,125,705</u>	<u>4,530,070</u>	<u>6,595,635</u>