

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
ESSENTIAL PROPERTIES REALTY TRUST, INC		82-4005693	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
TIM EARNSHAW	609-436-0615	TEARNSHAW@ESSENTIALPROPERTIES.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
902 CARNEGIE CENTER BLVD, SUITE 520		PRINCETON, NJ 08540	
<b>8</b> Date of action		<b>9</b> Classification and description	
12/31/2024		COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
29670E107		EPRT	

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ESSENTIAL PROPERTIES REALTY TRUST INC MADE CASH DISTRIBUTIONS OF \$50,078,460, \$50,963,829, \$50,963,759, AND \$55,444,135 TO ITS SHAREHOLDERS ON 4/12/2024, 7/12/2024, 10/11/2024, AND 1/14/2025 RESPECTIVELY.

**15** 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 share or as a percentage of old basis ▶ THE RECIPIENT'S BASIS WAS DECREASED BY \$15,230,908 OF THE CASH DISTRIBUTED.

**16** 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 CHANGE IN BASIS IS DERIVED AS FOLLOWS: AS OF 12/31/2024, ESSENTIAL PROPERTIES REALTY TRUST INC. HAD CURRENT EARNINGS AND PROFITS OF \$192,219,275 AND NO ACCUMULATED EARNINGS AND PROFITS. ON DECEMBER 31, 2024 WHEN THE TAXPAYER WAS ABLE TO DETERMINE IF IT HAD ANY CURRENT OR ACCUMULATED EARNINGS AND PROFITS, IT WAS DETERMINED THAT \$15,230,908 OF THE DISTRIBUTIONS ON 1/14/2025 WERE CONSIDERED NON-TAXABLE RETURN OF CAPITAL WHICH THEN REDUCES THE RECIPIENT'S BASIS ACCORDINGLY.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ THE TAX TREATMENT IS BASED ON INTERNAL REVENUE CODE SECTIONS 301(C) (1)-(3)

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18 Can any resulting loss be recognized? ▶ NO

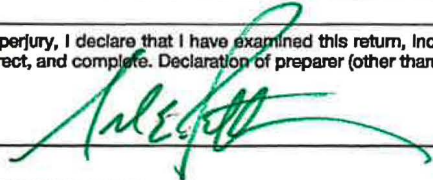
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTABLE TAX YEAR IS 2024.

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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 ▶ 1/27/25

Print your name ▶ MARK E PATTEN Title ▶ EXECUTIVE VP, CFO, & TREASURER

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
<u>DAWN OLIVARDIA</u>		<u>1/24/25</u>	<input type="checkbox"/>	<u>P00059252</u>
Firm's name ▶	Firm's address ▶		Firm's EIN ▶	Phone no.
<u>GRANT THORNTON ADVISORS LLC</u>	<u>5955 T.G. LEE BOULEVARD, SUITE 200, ORLANDO, FL 32822</u>		<u>99-1856619</u>	<u>407-481-5100</u>