

January 20, 2026



AvalonBay Communities Announces 2025 Dividend Income Tax Treatment

ARLINGTON, Va.--(BUSINESS WIRE)-- **AvalonBay Communities, Inc.** (the "Company") (NYSE: AVB) announced today the final income allocations of the Company's 2025 dividend distributions on its Common Stock. The final dividend allocations as they will be reported on Form 1099-DIV are set forth in the following table:

Common Shares (CUSIP #053484101)

<u>Declaration Date</u>	<u>Record Date</u>	<u>Payment Date</u>	<u>Distribution Per Share</u>	<u>Ordinary Taxable Dividend (1)</u>	<u>Qualified Dividend</u>	<u>Return of Capital</u>	<u>Long-Term Capital Gain (2)</u>	<u>Unrecaptured Section 1250 Gain (2)</u>
02/05/25	03/31/25	04/15/25	\$ 1.75000	\$ 1.30133	\$ 0.00007	\$ 0.00000	\$ 0.14987	\$ 0.29974
05/21/25	06/30/25	07/15/25	\$ 1.75000	\$ 1.30133	\$ 0.00007	\$ 0.00000	\$ 0.14987	\$ 0.29974
09/17/25	09/30/25	10/15/25	\$ 1.75000	\$ 1.30133	\$ 0.00007	\$ 0.00000	\$ 0.14987	\$ 0.29974
11/19/25	12/31/25	01/15/26	\$ 1.75000	\$ 1.30133	\$ 0.00007	\$ 0.00000	\$ 0.14987	\$ 0.29974
Totals			\$ 7.00000	\$ 5.20532	\$ 0.00028	\$ 0.00000	\$ 0.59948	\$ 1.19900
			100.00000%	74.00000%	0.00000%	0.00000%	9.00000%	17.00000%

Components may not sum to the totals due to rounding differences. The information above presents final dividend allocations.

(1) \$1.30133 of each quarterly dividend is classified as taxable ordinary dividend and treated as a qualified REIT dividends for purposes of Internal Revenue Code ("IRC") Section 199A.

(2) \$0.14987 of each quarterly dividend is classified as Long-Term Capital Gain and \$0.29873 of each quarterly dividend is classified as Unrecap. Section 1250 Gain. Both of these dividends are treated as a disposition of investment in United States Real Property for purposes of IRC Section 897.

(3) For each quarterly dividend classified as Long-Term Capital Gain, the One Year Amounts Disclosure is \$0.01151, the Three Year Amounts Disclosure is \$0.01151, and \$0.13836 is Section 1231 gain for purposes of IRC Section 1061. Section 1061 is generally applicable to direct and indirect holders of "applicable partnership interests."

Please consult your tax advisor.

About AvalonBay Communities, Inc.

AvalonBay Communities, Inc., a member of the S&P 500, is an equity REIT that develops, redevelops, acquires and manages apartment communities in leading metropolitan areas in New England, the New York/New Jersey Metro area, the Mid-Atlantic, the Pacific Northwest, and Northern and Southern California, as well as in the Company's expansion regions of Raleigh-Durham and Charlotte, North Carolina, Southeast Florida, Dallas and Austin, Texas, and Denver, Colorado. As of September 30, 2025, the Company owned or held a direct or indirect ownership interest in 314 apartment communities containing 97,219 apartment homes in 11 states and the District of Columbia, of which 21 communities were under development. More information may be found on the Company's website at <https://www.avalonbay.com>.

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