

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 UNDER IRC SECTION 316) IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE.

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 ► **A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER**
Print your name ►

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.

PART I, QUESTION 10 AND 12:

CLASS	CUSIP NUMBER	TICKER SYMBOL
COMMON	76882G107	OPP
4.375% Series A Cumulative Preferred Stock	76882G206	OPPPRA
4.75% Series B Cumulative Preferred Stock	76882G404	OPPPRB

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS IN 2022 WHERE RETURN OF CAPITAL WAS APPLICABLE:

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Common	76882G107	OPP	01/14/2022	01/13/2022	01/31/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	02/11/2022	02/10/2022	02/28/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	03/17/2022	03/16/2022	03/31/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	04/14/2022	04/13/2022	04/29/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	05/13/2022	05/12/2022	05/31/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	06/16/2022	06/15/2022	06/30/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	07/15/2022	07/14/2022	07/29/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	08/17/2022	08/16/2022	08/31/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	09/16/2022	09/15/2022	09/30/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	10/14/2022	10/13/2022	10/31/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	11/15/2022	11/14/2022	11/30/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
Common	76882G107	OPP	12/15/2022	12/14/2022	12/30/2022	\$ 0.147800	\$ 0.070142	\$ 0.077658
					TOTALS	\$ 1.773600	\$ 0.841704	\$ 0.931896

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PRB	TOTAL AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
4.375% Series A Cumulative Preferred Stock	76882G206	OPPPRA	2/2/2022	2/1/2022	2/15/2022	\$ 0.273440	\$ 0.273440	\$ -
4.375% Series A Cumulative Preferred Stock	76882G206	OPPPRA	5/3/2022	5/2/2022	5/16/2022	\$ 0.273440	\$ 0.273440	\$ -
					TOTALS	\$ 0.546880	\$ 0.546880	\$ -

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PRB	TOTAL AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
4.75% Series B Cumulative Preferred Stock	76882G404	OPPPRB	2/2/2022	2/1/2022	2/15/2022	\$ 0.273800	\$ 0.273800	\$ -
4.75% Series B Cumulative Preferred Stock	76882G404	OPPPRB	5/3/2022	5/2/2022	5/16/2022	\$ 0.296875	\$ 0.296875	\$ -
					TOTALS	\$ 0.570675	\$ 0.570675	\$ -