



Rayonier Announces Tax Treatment of 2025 Dividends

January 15, 2026

WILDLIGHT, Fla.--(BUSINESS WIRE)--Jan. 15, 2026-- Rayonier Inc. (the "Company" or "Rayonier") (NYSE:RYN) announced today the tax treatment of the Company's 2025 dividend distributions on its Common Stock CUSIP 754907103.

The dividends, totaling \$2.49 per share, were paid as follows: \$0.2725 on March 31, 2025; \$0.2725 on June 30, 2025; \$0.2725 on September 30, 2025; \$1.40 on December 12, 2025; and \$0.2725 on December 31, 2025. The \$2.49 per share dividend is classified for income tax purposes as 100% Capital Gain Distribution and 0% Non-dividend Distribution. The following table summarizes the income tax treatment of the Company's 2025 dividends.

2025 Dividend Tax Reporting Information (Form 1099-DIV)

Record Date	Payable Date	Cash Distribution per Share	Capital Gain Distribution ⁽¹⁾	Section 897 Capital Gain ⁽²⁾
03/17/2025	03/31/2025	\$0.2725	\$0.2725	\$0.2725
06/16/2025	06/30/2025	\$0.2725	\$0.2725	\$0.2725
09/16/2025	09/30/2025	\$0.2725	\$0.2725	\$0.2725
10/24/2025	12/12/2025	\$1.4000	\$1.4000	\$1.4000
12/10/2025	12/31/2025	\$0.2725	\$0.2725	\$0.2725
	Totals:	\$2.4900	\$2.4900	\$2.4900

Tax treatment of the Company's 2025 common stock dividends should not be presumed to be indicative or predictive of the tax treatment of future Company dividends.

Shareholders are encouraged to consult with their tax advisers as to their specific tax treatment of Rayonier dividends.

⁽¹⁾ Form 1099-DIV box 2a. Pursuant to Treas. Reg. § 1.1061-6(c), the Company is reporting that for purposes of section 1061 of the Internal Revenue Code the One Year Amounts Disclosure and the Three Year Amounts Disclosure are \$0.00 with respect to direct and indirect holders of "applicable partnership interests."

⁽²⁾ Form 1099-DIV box 2f

About Rayonier

Rayonier is a leading timberland real estate investment trust with assets located in some of the most productive softwood timber growing regions in the United States. As of September 30, 2025, Rayonier owned or leased under long-term agreements approximately 2.0 million acres of timberlands located in the U.S. South (1.72 million acres) and U.S. Pacific Northwest (307,000 acres). More information is available at www.rayonier.com.

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