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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

**FORM 8-K**

CURRENT REPORT

**Pursuant to Section 13 or 15(d)  
of the Securities Exchange Act of 1934**

**February 1, 2023**  
Date of Report (Date of earliest event reported)

**Essential Properties Realty Trust, Inc.**

(Exact name of registrant as specified in its charter)

<b>Maryland</b> (State or other jurisdiction of incorporation)	<b>001-38530</b> (Commission File Number)	<b>82-4005693</b> (IRS Employer Identification No.)
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**902 Carnegie Center Blvd., Suite 520**

**Princeton, New Jersey**  
(Address of principal executive offices)

**08540**  
(Zip Code)

Registrant's telephone number, including area code: **(609) 436-0619**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act 17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of Each Class</u>	<u>Trading Symbol(s)</u>	<u>Name of Each Exchange on Which Registered</u>
Common stock, \$0.01 par value	EPRT	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act

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**Item 8.01. Other Events.**

On February 1, 2023, Essential Properties Realty Trust, Inc. disclosed the 2022 tax treatment of its common stock distributions, as described below.

CUSIP: 29670E107

<b>Record Date</b>	<b>Payment Date</b>	<b>Rate Per Share</b>	<b>Ordinary Dividends</b>	<b>Qualified Dividends (Amount included in Ordinary Dividends)</b>	<b>Section 199A Dividends (Amount included in Ordinary Dividends)</b>	<b>Non-Dividend Distribution</b>
3/31/22	4/13/22	\$0.2600	\$0.2073	\$0.0021	\$0.2052	\$0.0527
6/30/22	7/14/22	\$0.2700	\$0.2153	\$0.0022	\$0.2131	\$0.0547
9/30/22	10/14/22	\$0.2700	\$0.2153	\$0.0022	\$0.2131	\$0.0547
12/30/22	1/13/23	\$0.2750	\$0.2193	\$0.0022	\$0.2171	\$0.0557

The information set forth in this item 8.01 is being "furnished" and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of Section 18, nor shall it be deemed incorporated by reference into any filing of the company under the Securities Act of 1933, as amended, or the Exchange Act, whether made before or after the date hereof, regardless of any general incorporation language in any such filing.

**Item 9.01 — Financial Statements and Exhibits.**

(d) Exhibits. The following exhibit is being filed herewith:

<b>Exhibit No.</b>	<b>Description</b>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

