

Equity Residential Form for Providing 2004 Year-End Tax Reporting Information													
										Qualified Dividends			Unrecaptured Section 1250 Gain
Income Allocations										Cash Included in	Return of Capital	Long Term Capital Rate Gain	Unrecaptured Section 1250 Gain
Revised or As Reported	Security Description	CUSIP	Ticker Symbol	Issuer Class	Declaration Date	Record Date	Payment Date	Distribution Per Share	Ordinary Dividend	Total Ordinary Dividend	Return of Capital	Long Term Capital Rate Gain	Unrecaptured Section 1250 Gain
	Common	29476L107	EQR _{COM}		2/19/2004	3/19/2004	4/9/2004	0.4325000	0.27681909	0.00077788	0.01004942	0.10792734	0.03770416
	Common	29476L107	EQR _{COM}		5/19/2004	6/18/2004	7/9/2004	0.4325000	0.27681909	0.00077788	0.01004942	0.10792734	0.03770416
	Common	29476L107	EQR _{COM}		8/23/2004	9/17/2004	10/8/2004	0.4325000	0.27681909	0.00077788	0.01004942	0.10792734	0.03770416
	Common	29476L107	EQR _{COM}		11/22/2004	12/17/2004	1/14/2005	0.4325000	0.27681909	0.00077788	0.01004942	0.10792734	0.03770416
Totals for 2004								1.7300000	1.10727635	0.00311152	0.04019766	0.43170934	0.15081664
	Preferred B	29476L305	EQR _{PfB}		11/25/2003	12/19/2003	1/15/2004	0.5703120	0.37827642	0.00102575	0	0.14231735	0.04971823
	Preferred B	29476L305	EQR _{PfB}		2/19/2004	3/19/2004	4/15/2004	0.5703120	0.37827642	0.00102575	0	0.14231735	0.04971823
	Preferred B	29476L305	EQR _{PfB}		5/19/2004	6/18/2004	7/15/2004	0.5703120	0.37827642	0.00102575	0	0.14231735	0.04971823
	Preferred B	29476L305	EQR _{PfB}		8/23/2004	9/17/2004	10/15/2004	0.5703130	0.37827708	0.00102575	0	0.14231760	0.04971832
Totals for 2004								2.2812490	1.51310633	0.00410298	0	0.56926966	0.19887302
	Preferred C	29476L503	EQR _{PfC}		11/25/2003	12/19/2003	1/15/2004	0.5703120	0.37827642	0.00102575	0	0.14231735	0.04971823
	Preferred C	29476L503	EQR _{PfC}		2/19/2004	3/19/2004	4/15/2004	0.5703120	0.37827642	0.00102575	0	0.14231735	0.04971823
	Preferred C	29476L503	EQR _{PfC}		5/19/2004	6/18/2004	7/15/2004	0.5703120	0.37827642	0.00102575	0	0.14231735	0.04971823
	Preferred C	29476L503	EQR _{PfC}		8/23/2004	9/17/2004	10/15/2004	0.5703130	0.37827708	0.00102575	0	0.14231760	0.04971832
Totals for 2004								2.2812490	1.51310633	0.00410298	0	0.56926966	0.19887302
	Preferred D	29476L800	EQR _{PfD}		11/25/2003	12/19/2003	1/15/2004	0.5375000	0.35651288	0.00096673	0	0.13412935	0.04685777
	Preferred D	29476L800	EQR _{PfD}		2/19/2004	3/19/2004	4/15/2004	0.5375000	0.35651288	0.00096673	0	0.13412935	0.04685777
	Preferred D	29476L800	EQR _{PfD}		5/19/2004	6/18/2004	7/15/2004	0.5375000	0.35651288	0.00096673	0	0.13412935	0.04685777
	Preferred D	29476L800	EQR _{PfD}		8/23/2004	9/17/2004	10/15/2004	0.5375000	0.35651288	0.00096673	0	0.13412935	0.04685777
Totals for 2004								2.1500000	1.42605152	0.00386692	0	0.53651739	0.18743109
	Preferred E	29476L883	EQR _{PfE}		11/25/2003	12/19/2003	1/2/2004	0.4375000	0.29018490	0.00078687	0	0.10917505	0.03814005
	Preferred E	29476L883	EQR _{PfE}		2/19/2004	3/19/2004	4/1/2004	0.4375000	0.29018490	0.00078687	0	0.10917505	0.03814005
	Preferred E	29476L883	EQR _{PfE}		5/19/2004	6/18/2004	7/1/2004	0.4375000	0.29018490	0.00078687	0	0.10917505	0.03814005
	Preferred E	29476L883	EQR _{PfE}		8/23/2004	9/17/2004	10/1/2004	0.4375000	0.29018490	0.00078687	0	0.10917505	0.03814005
Totals for 2004								1.7500000	1.16073961	0.00314750	0	0.43670020	0.15256019
	Preferred H	29476L842	EQR _{PfH}		2/19/2004	3/19/2004	3/31/2004	0.4375000	0.29018490	0.00078687	0	0.10917505	0.03814005
	Preferred H	29476L842	EQR _{PfH}		5/19/2004	6/18/2004	6/30/2004	0.4375000	0.29018490	0.00078687	0	0.10917505	0.03814005
	Preferred H	29476L842	EQR _{PfH}		8/23/2004	9/17/2004	9/30/2004	0.4375000	0.29018490	0.00078687	0	0.10917505	0.03814005
	Preferred H	29476L842	EQR _{PfH}		11/22/2004	12/17/2004	12/31/2004	0.4375000	0.29018490	0.00078687	0	0.10917505	0.03814005
Totals for 2004								1.7500000	1.16073961	0.00314750	0	0.43670020	0.15256019
	Preferred K	29476L818	EQR _{PfK}		2/19/2004	3/19/2004	3/31/2004	1.0362500	0.6873237	0.00186377	0	0.25858891	0.09033743
	Preferred K	29476L818	EQR _{PfK}		5/19/2004	6/18/2004	6/30/2004	1.0362500	0.6873237	0.00186377	0	0.25858891	0.09033743
	Preferred K	29476L818	EQR _{PfK}		8/23/2004	9/17/2004	9/30/2004	1.0362500	0.6873237	0.00186377	0	0.25858891	0.09033743
	Preferred K	29476L818	EQR _{PfK}		11/22/2004	12/17/2004	12/31/2004	1.0362500	0.6873237	0.00186377	0	0.25858891	0.09033743
Totals for 2004								4.1450000	2.74929467	0.00745507	0	1.03435562	0.36134970
	Preferred N	29476L784	EQR _{PfN}		11/25/2003	12/19/2003	1/15/2004	0.4050000	0.26862831	0.00072842	0	0.10106490	0.03530679
	Preferred N	29476L784	EQR _{PfN}		2/19/2004	3/19/2004	4/15/2004	0.4050000	0.26862831	0.00072842	0	0.10106490	0.03530679
	Preferred N	29476L784	EQR _{PfN}		5/19/2004	6/18/2004	7/15/2004	0.4050000	0.26862831	0.00072842	0	0.10106490	0.03530679
	Preferred N	29476L784	EQR _{PfN}		8/23/2004	9/17/2004	10/15/2004	0.4050000	0.26862831	0.00072842	0	0.10106490	0.03530679
Totals for 2004								1.6200000	1.07451324	0.00291368	0	0.40425962	0.14122715
SHAREHOLDERS SUBJECT TO THE FEDERAL ALTERNATIVE MINIMUM TAX: AMTI ADJUSTMENT ITEMS													
UNDER INTERNAL REVENUE CODE SECTION 59(d) ARE APPORTIONED TO SHAREHOLDERS AT 11 CENTS PER SHARE													