

**BRT APARTMENTS CORP.**  
**60 CUTTER MILL ROAD - SUITE 303**  
**GREAT NECK, NY 11021**

January 17, 2018

Telephone 516-466-3100  
 Fax 516-466-3132  
 Website www.BRTApartments.com

**TAX NOTICE**

To the holders of common shares of BRT Apartments Corp:

We wish to advise our common stockholders that the tax status of the distributions required to be reported for the calendar year 2017 is as follows:

DISTRIBUTION DATE	----- PER SHARE -----			
	DISTRIBUTIONS TAXABLE IN 2017	TAXABLE AS ORDINARY INCOME IN 2017 *	TOTAL CAPITAL GAINS	UNRECAPTURED SECTION 1250 GAINS (INCLUDED IN TOTAL CAPITAL GAINS)
October 4, 2017	0.18	-	0.1800	0.0750
January 5, 2018	0.18	-	0.1800	0.0750
	<u>\$ 0.36</u>	<u>\$ -</u>	<u>\$ 0.3600</u>	<u>\$ 0.1500</u>

\* Does not qualify for reduced tax rates.

**IMPORTANT NOTICE -**

**RETAIN THIS NOTICE AND YOUR FORM 1099 FOR YOUR ACCOUNTANT AND YOUR TAX RETURN.**