

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

January 31, 2019

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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 2018 is as follows:

----- PER SHARE -----				
DISTRIBUTION DATE	\----- TAXABLE AS -----/			UNRECAPTURED SECTION 1250 GAINS (INCLUDED IN TOTAL CAPITAL GAINS)
	DISTRIBUTIONS TAXABLE IN 2018	ORDINARY INCOME IN 2018 *	TOTAL CAPITAL GAINS	
April 6, 2018	0.20	-	0.2000	0.0720
July 6, 2018	0.20	-	0.2000	0.0720
October 4, 2018	0.20	-	0.2000	0.0720
January 4, 2019	0.20	-	0.2000	0.0720
	<u>\$ 0.80</u>	<u>\$ -</u>	<u>\$ 0.8000</u>	<u>\$ 0.2880</u>

\* Does not qualify for reduced tax rates.

**IMPORTANT NOTICE -**

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