

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

January 31, 2021

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 2020 is as follows:

----- PER SHARE -----					
DISTRIBUTION DATE	TOTAL DISTRIBUTIONS	\----- TAXABLE AS -----/ ORDINARY INCOME IN 2020	TOTAL CAPITAL GAINS	UNRECAPTURED SECTION 1250 GAINS (INCLUDED IN TOTAL CAPITAL GAINS)	RETURN OF CAPITAL
April 7, 2020	0.22	-	-	-	0.22
July 9, 2020	0.22	-	-	-	0.22
October 12, 2020	0.22	-	-	-	0.22
	\$ 0.66	\$ -	\$ -	\$ -	\$ 0.66

**Please note the January 2021 dividend will be reflected as a distribution in 2021**

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