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

January 15, 2023 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 2022 is as follows:

|-----PER SHARE ------

| DISTRIBUTION DATE | | \/ | | UNRECAPTURED | | | | | | | |
|----------------------|------------------------|-------------------------------|---------------------------|--|-------------------------|---------------|------|---|------|------|---|
| | TOTAL DISTRIBUTIONS | ORDINARY INCOME IN 2022 | TOTAL CAPITAL GAINS | SECTION 1250 GAINS (INCLUDED IN TOTAL CAPITAL GAINS) | RETURN OF CAPITAL | | | | | | |
| | | | | | | April 7, 2022 | 0.23 | - | 0.23 | 0.06 | - |
| | | | | | | July 8, 2022 | 0.25 | - | 0.25 | 0.07 | - |
| October 7, 2022 | 0.25 | - | 0.25 | 0.06 | - | | | | | | |
| January 5, 2023 | 0.25 | | 0.25 | 0.07 | - | | | | | | |
| | \$ 0.98 | \$ - | \$ 0.98 | \$ 0.26 | \$ - | | | | | | |

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