



NEWS RELEASE

CareTrust REIT, Inc. Announces Tax Treatment of 2022 Dividends

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SAN CLEMENTE, Calif.--(BUSINESS WIRE)-- CareTrust REIT, Inc. (NYSE:CTRE) reported today the tax status of its 2022 dividends paid to shareholders. Details on the classifications of the dividends are included in the table below:

DISTRIBUTIONS ON CARETRUST COMMON STOCK										
		Taxable		Box 1a	Box 1b	Box 2a	Box 2b	Box 3	Box 5	
Record Date	Payment Date	Distribution Per Share	Distribution Per Share	Ordinary Dividend	Qualified Dividend (Included in Box 1a)	Capital Gain Distr.	Unrecap. Section 1250 Gain (Included in Box 2a)	Non-Dividend Distributions	Section 199A Dividend	
12/31/21	01/14/22	\$ 0.2650	\$ 0.2650	39.3705%	0.0000%	0.0000%	0.0000%	60.6295%	39.3705%	
03/31/22	04/15/22	\$ 0.2750	\$ 0.2750	39.3705%	0.0000%	0.0000%	0.0000%	60.6295%	39.3705%	
06/30/22	07/15/22	\$ 0.2750	\$ 0.2750	39.3705%	0.0000%	0.0000%	0.0000%	60.6295%	39.3705%	
09/30/22	10/14/22	\$ 0.2750	\$ 0.2750	39.3705%	0.0000%	0.0000%	0.0000%	60.6295%	39.3705%	
12/30/22	01/13/23	\$ 0.2750	\$ -(1)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Total		\$ 1.3650	\$ 1.0900	39.3705%	0.0000%	0.0000%	0.0000%	60.6295%	39.3705%	

(1) As the Company's aggregate 2022 cash distributions exceeded its 2022 earnings and profits, the January 2023 cash distribution declared in the fourth quarter of 2022 will be treated as a 2023 distribution for federal income tax purposes and not included on the 2022 Form 1099. If you were a stockholder of record as of December 30, 2022, \$0.00 is reported on your 2022 Form 1099 and \$0.275 will be reported on your 2023 Form 1099.

Shareholders of record of the Company's common stock will receive an Internal Revenue Service Form 1099-DIV from Broadridge Corporate Issuer Solutions, the Company's 2022 dividend paying agent. The form will report the dividends paid and the amounts designated as total ordinary dividends, qualified dividends, total capital gains, unrecaptured section 1250 gains, non-dividend distributions and dividends that may be eligible for the 20% qualified business income deduction under section 199A. If shares were held in "street name" during 2022, the IRS form will be provided by a bank, brokerage firm, or nominee. Because the Company's tax return has not yet been filed for the year ended December 31, 2022, the dividend income tax allocations presented herein have been

calculated using the best available information to date.

The tax treatment of these dividends by state and local authorities varies and may not be the same as the IRS's treatment. Because federal and state tax laws affect individuals differently, the Company cannot advise shareholders on how dividends should be reported on their tax returns. The Company encourages shareholders to consult with their own tax advisors with respect to the federal, state and local income tax consequences of these dividends.

About CareTrust™

CareTrust REIT, Inc. is a self-administered, publicly-traded real estate investment trust engaged in the ownership, acquisition, development and leasing of skilled nursing, seniors housing and other healthcare-related properties. With a nationwide portfolio of long-term net-leased properties, and a growing portfolio of quality operators leasing them, CareTrust REIT is pursuing both external and organic growth opportunities across the United States. More information about CareTrust REIT is available at www.caretrustreit.com.

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Source: CareTrust REIT, Inc.