



NEWS RELEASE

CareTrust REIT, Inc. Announces Tax Treatment of 2023 Dividends

2024-01-23

SAN CLEMENTE, Calif.--(BUSINESS WIRE)-- CareTrust REIT, Inc. (NYSE:CTRE) reported today the tax status of its 2023 dividends paid to shareholders. Details on the classifications of the dividends are included in the table below:

DISTRIBUTIONS ON CARETRUST COMMON STOCK									
Record Date	Payment Date	Distribution Per Share	Taxable Distribution Per Share	Box 1a Ordinary Dividend	Box 1b Qualified Dividend (Included in Box 1a)	Box 2a Capital Gain Distr.	Box 2b Unrecap. Section 1250 Gain (Included in Box 2a)	Box 3 Non-Dividend Distributions	Box 5 Section 199A Dividend
12/30/22	01/13/23	\$ 0.2750	\$ 0.2750	73.7018%	0.0000%	0.0000%	0.0000%	26.2982%	73.7018%
03/31/23	04/14/23	\$ 0.2800	\$ 0.2800	73.7018%	0.0000%	0.0000%	0.0000%	26.2982%	73.7018%
06/30/23	07/14/23	\$ 0.2800	\$ 0.2800	73.7018%	0.0000%	0.0000%	0.0000%	26.2982%	73.7018%
09/29/23	10/13/23	\$ 0.2800	\$ 0.2800	73.7018%	0.0000%	0.0000%	0.0000%	26.2982%	73.7018%
12/29/23	01/12/24	\$ 0.2800	\$ - (1)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Total		\$ 1.3950	\$ 1.1150	73.7018%	0.0000%	0.0000%	0.0000%	26.2982%	73.7018%

(1) As the Company's aggregate 2023 cash distributions exceeded its 2023 earnings and profits, the January 2024 cash distribution declared in the fourth quarter of 2023 will be treated as a 2024 distribution for federal income tax purposes and not included on the 2023 Form 1099. If you were a stockholder of record as of December 29, 2023, \$0.00 is reported on your 2023 Form 1099 and \$0.28 will be reported on your 2024 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 2023 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 2023, 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, 2023, 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.