



NEWS RELEASE

CareTrust REIT, Inc. Announces Tax Treatment of 2025 Dividends

2026-01-26

DANA POINT, Calif.--(BUSINESS WIRE)-- CareTrust REIT, Inc. (NYSE:CTRE) reported today the tax status of its 2025 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 | Ordinary Dividend | Box 1a | Box 1b | Box 2a | Box 2b | Box 3 | Box 5 |
| | | | | | | Qualified Dividend (Included in Box 1a) | Capital Gain Distr. in Box 2a | Unrecap. Section 1250 Gain (Included in Box 2a) | Non-Dividend Distributions | Section 199A Dividend |
| 12/31/24 | 01/15/25 | \$ 0.2900 | \$ 0.2900 | 100.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| 03/31/25 | 04/15/25 | \$ 0.3350 | \$ 0.3350 | 100.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| 06/30/25 | 07/15/25 | \$ 0.3350 | \$ 0.3350 | 100.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| 09/30/25 | 10/15/25 | \$ 0.3350 | \$ 0.3350 | 100.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| Total | | \$ 1.2950 | \$ 1.2950 | 100.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |

The dividend distribution of \$0.335 made to holders of record as of December 31, 2025 and paid on January 15, 2026 is considered a 2026 dividend distribution for federal income tax purposes.

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 2025 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 2025, 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, 2025, 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, senior housing and other healthcare-related properties. With a portfolio of long-term net-leased properties spanning the United States and United Kingdom, and a growing portfolio of quality operators leasing them, CareTrust is pursuing both external and organic growth opportunities across the United States and internationally. More information about CareTrust REIT is available at **www.caretrustreit.com**.

IR Contact

CareTrust REIT, Inc.

(949) 542-3130

ir@caretrustreit.com

Source: CareTrust REIT, Inc.