



## Apartment Investment and Management Company Announces 2010 Dividend Income Tax Allocation

Company Release - 01/21/2011 14:27

DENVER--(BUSINESS WIRE)-- Apartment Investment and Management Company ("Aimco") (NYSE: AIV, AIVPrG, AIVPrT, AIVPrU, AIVPrV, and AIVPrY), Aimco announced today the 2010 dividend allocation for federal income tax purposes for its Class A Common Stock and its publicly traded preferred stock.

Aimco's tax return for the year ended December 31, 2010, has not yet been filed. As a result, the income tax allocation for the dividends discussed below has been calculated using the best available information as of the date of this release.

Please note that federal tax laws affect taxpayers differently, and the information in this release is not intended as advice to shareholders on how dividends should be reported on their tax returns. Also note that state and local taxation of real estate investment trust dividends varies and may not be the same as the taxation under the federal rules. Aimco encourages shareholders to consult with their own tax advisors with respect to the federal, state and local income tax effects of these dividends.

### Class A Common Stock (CUSIP 03748R-10-1)

Record Date	Payable Date	Dividend per Common Share	Taxable Ordinary Dividends	Qualified Dividends (15% Rate)	Capital Gain (15% Rate)	Unrecaptured Sec. 1250 Gain (25% Rate)	Return of Capital
5/21/10	6/1/10	\$0.10	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
8/20/10	8/31/10	\$0.10	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
11/19/10	11/30/10	\$0.10	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
<b>Annual</b>		<b>\$0.30</b>	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%

### Aimco Preferred Stock

#### Class G Cumulative Preferred Stock (CUSIP 03748R-40-8)

Record Date	Payable Date	Dividend per Share	Ordinary Dividends	Qualified Dividends (15% Rate)	Capital Gain (15% Rate)	Unrecaptured Sec. 1250 Gain (25% Rate)	Return of Capital
1/1/10	1/15/10	\$0.5859375	13.11850%	1.66809%	21.33670%	63.87671%	0.00000%
4/1/10	4/15/10	\$0.5859375	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
7/1/10	7/15/10	\$0.5859375	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
10/7/10*	10/7/10*	\$0.5469000	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
<b>Annual</b>		<b>\$2.3047125</b>	14.46673%	0.40288%	20.86467%	64.26572%	0.00000%

\* On October 7, 2010, Aimco redeemed all outstanding shares of its 9.375% Class G Cumulative Preferred Stock at \$25.00 per share plus an amount equal to accumulated and unpaid dividends thereon to the redemption date of \$0.5469 per share. The Class G are no longer outstanding and holders of Class G will have only the right to receive payment of the redemption price of \$25.5469 in exchange for their Class G certificates.

#### Class T Cumulative Preferred Stock (CUSIP 03748R-83-8)

Record Date	Payable Date	Dividend per Share	Ordinary Dividends	Qualified Dividends (15% Rate)	Capital Gain (15% Rate)	Unrecaptured Sec. 1250 Gain (25% Rate)	Return of Capital
1/1/10	1/15/10	\$0.50	13.11850%	1.66809%	21.33670%	63.87671%	0.00000%
4/1/10	4/15/10	\$0.50	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
7/1/10	7/15/10	\$0.50	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
10/1/10	10/15/10	\$0.50	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
<b>Annual</b>		<b>\$2.00</b>	14.46673%	0.40288%	20.86467%	64.26572%	0.00000%

#### Class U Cumulative Preferred Stock (CUSIP 03748R-82-0)

Record Date	Payable Date	Dividend per Share	Ordinary Dividends	Qualified Dividends (15% Rate)	Capital Gain (15% Rate)	Unrecaptured Sec. 1250 Gain (25% Rate)	Return of Capital
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1/1/10	1/15/10	\$0.4844	13.11850%	1.66809%	21.33670%	63.87671%	0.00000%
4/1/10	4/15/10	\$0.4844	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
7/1/10	7/15/10	\$0.4844	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
10/1/10	10/15/10	\$0.4844	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
<b>Annual</b>		<b>\$1.937600</b>	14.46673%	0.40288%	20.86467%	64.26572%	0.00000%

**Class V Cumulative Preferred Stock (CUSIP 03748R-81-2)**

Record Date	Payable Date	Dividend per Share	Ordinary Dividends	Qualified Dividends (15% Rate)	Capital Gain (15% Rate)	Unrecaptured Sec. 1250 Gain (25% Rate)	Return of Capital
1/1/10	1/15/10	\$0.50	13.11850%	1.66809%	21.33670%	63.87671%	0.00000%
4/1/10	4/15/10	\$0.50	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
7/1/10	7/15/10	\$0.50	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
10/1/10	10/15/10	\$0.50	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
<b>Annual</b>		<b>\$2.00</b>	14.46673%	0.40288%	20.86467%	64.26572%	0.00000%

**Class Y Cumulative Preferred Stock (CUSIP 03748R-79-6)**

Record Date	Payable Date	Dividend per Share	Ordinary Dividends	Qualified Dividends (15% Rate)	Capital Gain (15% Rate)	Unrecaptured Sec. 1250 Gain (25% Rate)	Return of Capital
1/1/10	1/15/10	\$0.4922	13.11850%	1.66809%	21.33670%	63.87671%	0.00000%
4/1/10	4/15/10	\$0.4922	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
7/1/10	7/15/10	\$0.4922	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
10/1/10	10/15/10	\$0.4922	14.89604%	0.00000%	20.71436%	64.38960%	0.00000%
<b>Annual</b>		<b>\$1.96880</b>	14.46673%	0.40288%	20.86467%	64.26572%	0.00000%

Aimco is a real estate investment trust that is focused on the ownership and management of quality apartment communities located in the 20 largest markets in the United States. Aimco is one of the country's largest owners and operators of both conventional and affordable apartments, with 801 communities serving approximately 500,000 residents in 43 states, the District of Columbia and Puerto Rico. Aimco common shares are traded on the New York Stock Exchange under the ticker symbol AIV and are included in the S&P 500. For more information about Aimco, please visit our website at [www.aimco.com](http://www.aimco.com).

Source: Apartment Investment and Management Company ("Aimco")

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