

## Apartment Investment and Management Company Announces 2013 Dividend Income Tax Allocation

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DENVER--(BUSINESS WIRE)-- Apartment Investment and Management Company ("Aimco") (NYSE: AIV and AIVPrZ) announced today the 2013 dividend allocation for federal income tax purposes for its Class A Common Stock and its Class Z Cumulative Preferred Stock.

Aimco's tax return for the year ended December 31, 2013, 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. The January Class Z Cumulative Preferred Stock Dividend payable on January 15, 2013 and a portion of the Class A Common Stock Dividend payable on February 28, 2013 were attributable to taxable income and gains recognized in 2012.

Please note that federal tax laws affect taxpayers differently, and the information in this release is not intended as advice to shareholders as to 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 federal rules. Aimco encourages shareholders to consult with their own tax advisors with respect to federal, state and local income tax effects of these dividends.

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

| Record Date | Payable Date | Dividend per Share | Taxable Ordinary Dividends | Qualified Dividends (20% Rate) | Capital Gain (20% Rate) | Unrecaptured Sec. 1250 Gain (25% Rate) | Return of Capital |
|-------------|--------------|--------------------|----------------------------|--------------------------------|-------------------------|--|-------------------|
| 2/15/13     | 2/28/13      | \$0.24             | 10.92997%                  | 0.00000%                       | 26.62361%               | 62.44642%                              | 0.00000%          |
| 5/17/13     | 5/31/13      | \$0.24             | 20.20270%                  | 0.00000%                       | 9.71433%                | 70.08297%                              | 0.00000%          |
| 8/16/13     | 8/30/13      | \$0.24             | 20.20270%                  | 0.00000%                       | 9.71433%                | 70.08297%                              | 0.00000%          |
| 11/15/13    | 11/29/13     | \$0.24             | 20.20270%                  | 0.00000%                       | 9.71433%                | 70.08297%                              | 0.00000%          |
| Annual      |              | \$0.96             | 17.88452%                  | 0.00000%                       | 13.94165%               | 68.17383%                              | 0.00000%          |

### Aimco Preferred Stock

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

| Record Date | Payable Date | Dividend per Share | Taxable Ordinary Dividends | Qualified Dividends (15% Rate) | Capital Gain (15% Rate) | Unrecaptured Sec. 1250 Gain (25% Rate) | Return of Capital |
|-------------|--------------|--------------------|----------------------------|--------------------------------|-------------------------|--|-------------------|
| 1/1/12      | 1/15/12      | \$0.5000           | 0.00000%                   | 0.00000%                       | 46.55494%               | 53.44506%                              | 0.00000%          |
| 4/1/12      | 4/15/12      | \$0.5000           | 0.00000%                   | 0.00000%                       | 46.55494%               | 53.44506%                              | 0.00000%          |
| 6/15/12     | 6/15/12      | \$0.3445           | 0.00000%                   | 0.00000%                       | 46.55494%               | 53.44506%                              | 0.00000%          |
| Annual      |              | \$1.3445           | 0.00000%                   | 0.00000%                       | 46.55494%               | 53.44506%                              | 0.00000%          |

\*On June 15, 2012, Aimco redeemed all outstanding shares of its Class T Cumulative Preferred Stock at \$25.00 per share plus an amount equal to accumulated and unpaid dividends thereon to the redemption date of \$0.3445 per share. \$25.00 per share should be treated as redemption proceeds.

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

| <b>Record Date</b> | <b>Payable Date</b> | <b>Dividend per Share</b> | <b>Taxable Ordinary Dividends</b> | <b>Qualified Dividends (15% Rate)</b> | <b>Capital Gain (15% Rate)</b> | <b>Unrecaptured Sec. 1250 Gain (25% Rate)</b> | <b>Return of Capital</b> |
|--------------------|---------------------|---------------------------|-----------------------------------|---------------------------------------|--------------------------------|---|--------------------------|
| 1/1/12             | 1/15/12             | \$0.4844                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| 4/1/12             | 4/15/12             | \$0.4844                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| 7/1/12             | 7/15/12             | \$0.4844                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| Annual             |                     | \$1.4532                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |

\*On July 26, 2012, Aimco redeemed all outstanding shares of its Class U Cumulative Preferred Stock at \$25.0646 per share. \$25.0646 per share should be treated as redemption proceeds.

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

| <b>Record Date</b> | <b>Payable Date</b> | <b>Dividend per Share</b> | <b>Taxable Ordinary Dividends</b> | <b>Qualified Dividends (15% Rate)</b> | <b>Capital Gain (15% Rate)</b> | <b>Unrecaptured Sec. 1250 Gain (25% Rate)</b> | <b>Return of Capital</b> |
|--------------------|---------------------|---------------------------|-----------------------------------|---------------------------------------|--------------------------------|---|--------------------------|
| 1/1/12             | 1/15/12             | \$0.5000                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| 4/1/12             | 4/15/12             | \$0.5000                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| 6/15/12            | 6/15/12             | \$0.3445                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| Annual             |                     | \$1.3445                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |

\*On June 15, 2012, Aimco redeemed all outstanding shares of its Class V Cumulative Preferred Stock at \$25.00 per share plus an amount equal to accumulated and unpaid declared dividends thereon to the redemption date of \$0.3445 per share. \$25.00 per share should be treated as redemption proceeds.

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

| <b>Record Date</b> | <b>Payable Date</b> | <b>Dividend per Share</b> | <b>Taxable Ordinary Dividends</b> | <b>Qualified Dividends (15% Rate)</b> | <b>Capital Gain (15% Rate)</b> | <b>Unrecaptured Sec. 1250 Gain (25% Rate)</b> | <b>Return of Capital</b> |
|--------------------|---------------------|---------------------------|-----------------------------------|---------------------------------------|--------------------------------|---|--------------------------|
| 1/1/12             | 1/15/12             | \$0.4922                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| 4/1/12             | 4/15/12             | \$0.4922                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| 6/15/12            | 6/15/12             | \$0.3380                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| Annual             |                     | \$1.3224                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |

\*On June 15, 2012, Aimco redeemed all outstanding shares of its Class Y Cumulative Preferred Stock at \$25.00 per share plus plus and amount equal to accumulated and unpaid dividends thereon to the redemption date of \$0.3380 share. \$25.00 per share should be treated as redemption proceeds.

**Class Z Cumulative Preferred Stock (CUSIP 03748R-77-0)**

| <b>Record Date</b> | <b>Payable Date</b> | <b>Dividend per Share</b> | <b>Taxable Ordinary Dividends</b> | <b>Qualified Dividends (20% Rate)</b> | <b>Capital Gain (20% Rate)</b> | <b>Unrecaptured Sec. 1250 Gain (25% Rate)</b> | <b>Return of Capital</b> |
|--------------------|---------------------|---------------------------|-----------------------------------|---------------------------------------|--------------------------------|---|--------------------------|
| 1/1/13             | 1/15/13             | \$0.4375                  | 0.00000%                          | 0.00000%                              | 46.55494%                      | 53.44506%                                     | 0.00000%                 |
| 4/1/13             | 4/15/13             | \$0.4375                  | 20.20270%                         | 0.00000%                              | 9.71433%                       | 70.08297%                                     | 0.00000%                 |
| 7/1/13             | 7/15/13             | \$0.4375                  | 20.20270%                         | 0.00000%                              | 9.71433%                       | 70.08297%                                     | 0.00000%                 |
| 10/1/13            | 10/15/13            | \$0.4375                  | 20.20270%                         | 0.00000%                              | 9.71433%                       | 70.08297%                                     | 0.00000%                 |
| Annual             |                     | \$1.7500                  | 15.15203%                         | 0.00000%                              | 18.92448%                      | 65.92349%                                     | 0.00000%                 |

Aimco is a real estate investment trust that is focused on the ownership and management of quality apartment communities located in the largest markets in the United States. Aimco is one of the country's largest owners and operators of apartments, with 252 communities in 23 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).

Aimco

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Source: Apartment Investment and Management Company

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