Form 8937 (December 2017)

Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name Apartment Investment and Management Company	2 Issuer's employer identification number (EIN) 84-1259577

3 Name of contact for additional information Thomas Marchant	4 Telephone No. of contact 303-793-4661	5 Email address of contact Investor@aimco.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact 4582 S. Ulster Street, Suite 1450	7 City, town, or post office, state, and ZIP code of contact Denver, CO 80237

8 Date of action March 13, 2026	9 Classification and description Common stock; liquidating distribution

10 CUSIP number 03748R747	11 Serial number(s)	12 Ticker symbol AIV	13 Account number(s)

Part II Organizational Action

Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ See attached

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ See attached

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ See attached

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached

18 Can any resulting loss be recognized? ▶ See attached

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Signature ▶ Date ▶ 4/13/26

Print your name ▶ John Nicholson Title ▶ SVP + Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Apartment Investment and Management Company
Attachment to Form 8937

14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action. On February 6, 2026, Apartment Investment and Management Company ("Aimco") approved a Plan of Sale and Liquidation, providing for the sale or disposition of all of Aimco's assets, winding down Aimco's business and affairs and terminating Aimco's existence by voluntary dissolution (the "Plan of Sale and Liquidation"). The Plan of Sale and Liquidation provides for Aimco's complete liquidation and dissolution in accordance with Section 331, Section 336, and Section 346(a) of the Internal Revenue Code of 1986, as amended (the "Code"). In pursuance of the Plan of Sale and Liquidation, on March 13, 2026, Aimco made an initial liquidating distribution of $1.45 per share in cash to holders of its common shares (the "Common Shares"). The record date of the distribution was February 27, 2026. This distribution was the first of a series of liquidating distributions pursuant to the Plan of Sale and Liquidation, which will result in the complete liquidation of Aimco.

15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis. The $1.45 per share cash distribution to holders of the Common Shares will be applied first to reduce a holder's adjusted tax basis in its Common Shares, but not below zero. To the extent that liquidating distributions pursuant to the Plan of Sale and Liquidation exceed a holder's basis in its Common Shares, the excess will constitute taxable gain and be recognized in the year in which the distribution is received. If the total amount of liquidating distributions pursuant to the Plan of Sale and Liquidation is less than the adjusted tax basis of its Common Shares, the holder will generally recognize a loss in the year in which the final liquidating distribution is received.

16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates. In accordance with Section 331 of the Code, the basis of each share is reduced, but not below zero, by the amount of the March 13, 2026 liquidating distribution of $1.45 per share.

17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based. Section 331, Section 346(a), and Section 562 of the Code

18. Can any resulting loss be recognized? Not at this time. Subject to certain exceptions, losses with respect to any share may generally not be recognized until the final liquidating distribution is received.

19. Provide any other information necessary to implement the adjustment, such as the reportable tax year. Information concerning liquidating distributions is generally reported on Form 1099-DIV, Box 9.