New England
Realty Associates

Partnership:	New England Realty Associates Limited Partnership
Unit Class:	Class A Units and Depositary Receipts
CUSIP #:	644206104
RE:	Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4
Record Date:	12/16/2026
Payable Date:	12/31/2026
Per Unit Amount:	$12.00 per Unit and $0.40 per Depositary Receipt

Section I: This announcement is intended to be a qualified notice under Treasury Regulation Section 1.1446-4(b). Brokers and nominees should treat one hundred percent (100.0%) of the Partnership's distributions to non-U.S. investors as being attributable to income that is effectively connected with a United States trade or business. Accordingly, the Partnership's distributions to non-U.S. investors are subject to federal income tax withholding at the highest applicable effective tax rate.

Section II: The amount realized per 1.1446(f)-4(c)(2)(iii). Please choose one of the following.

☒ 100% of the distribution is in excess of cumulative net income

☐ None of the distribution is in excess of cumulative net income

☐ The following amount of the distribution is in excess of cumulative net income.

Enter an amount up to 6 decimal places: $0.00000

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