

National HealthCare Corporation

Tax ID: 52-2057472

The dividends paid by National HealthCare Corporation which are reportable for tax purposes to recipients for 2009 should be characterized as follows for Form 1099-DIV:

**Common
CUSIP NO. 635906100**

Record Date	12/31/08	3/31/09	6/30/09	9/30/09	Total
Payment Date	3/2/09	6/1/09	9/1/09	12/1/09	
Gross Dividends	.24	.24	.26	.26	1.00
Box 1a-Total Ordinary Dividends	.24	.24	.26	.26	1.00
Box 1b-Qualified Dividends	.24	.24	.26	.26	1.00

**PREFERRED
CUSIP NO. 635906209**

Record Date	12/15/08	3/16/09	6/16/09	9/15/09	Total
Payment Date	1/15/09	4/15/09	7/15/09	10/15/09	
Gross Dividends	.20	.20	.20	.20	.80
Box 1a-Total Ordinary Dividends	.20	.20	.20	.20	.80
Box 1b-Qualified Dividends	.20	.20	.20	.20	.80