

**Report of Organizational Actions
Affecting Basis of Securities**

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Omega Healthcare Investors, Inc.		2 Issuer's employer identification number (EIN) 38-3041398	
3 Name of contact for additional information Neal A. Ballew		4 Telephone No. of contact 410-427-1700	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 303 International Circle, Suite 200		5 Email address of contact Compliance@OmegaHealthcare.com	
7 City, town, or post office, state, and ZIP code of contact Hunt Valley, MD 21030		8 Date of action Feb 18, 2025	
9 Classification and description Common Stock		10 CUSIP number 681936100	
11 Serial number(s)		12 Ticker symbol OHI	
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 ► **Omega Healthcare Investors, Inc. made cash distributions on February 18, 2025, May 15, 2025, August 15, 2025, and November 17, 2025 to each of its common stock shareholders of record on February 10, 2025, May 05, 2025, August 04, 2025 and November 03, 2025 respectively.**

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 ► **A portion of each cash distribution paid by Omega Healthcare Investors, Inc. during the calendar year 2025 is not taxable as a dividend under Section 301 (c)(1), but is applied against basis under Section 301 (c)(2) ("return of capital").**

The return of capital on a per share basis is:

Distribution Date	Dividends Paid Per Share	Non-Taxable Distribution(Return Of Capital)
2/18/2025	\$0.67	\$0.0536196
5/15/2025	\$0.67	\$0.0536196
8/15/2025	\$0.67	\$0.0536196
11/17/2025	\$0.67	\$0.0536196

As such, each shareholder's tax basis in the common stock of Omega Healthcare Investors, Inc. is decreased by the lesser of the amount of the shareholder's share of the return of the capital distribution of the shareholder's tax basis in such common stock.

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 ► **The change in basis was determined by combining the cash distributions made by Omega Healthcare Investors, Inc. during the 2025 calendar year to the amount of Omega Healthcare Investors, Inc.'s 2025 current earnings and profits determined under Section 312 and 316. Total cash distributions to the common shares made during the calendar year were \$780,379,299 and the 2025 current earnings and profits, attributable to the common shares, were \$717,926,079 resulting in a total return of capital for the tax year 2025 attributable to all shareholders of the common stock in the amount \$62,453,220.**

Accordingly, the return of capital percentage is 8.00293% (62,453,220/780,379,299)

Part II **Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Section 301, 312, and 316

18 Can any resulting loss be recognized? ► No loss can be recognized as a result of the cash distribution to the common unitholders.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reporting tax year is the 2025 calendar year.

Sign Here	<p>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.</p> <p>Signature ► <u>Neal Ballew</u></p>				
			Date ► <u>02/09/2026</u>		
<p>Print your name ► Neal A. Ballew</p> <p>Title ► CAO</p>					
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	PTIN
	Nafis Chowdhury		<i>Nafis Chowdhury</i>	02/09/2026	Check <input type="checkbox"/> if self-employed P01671765
	Firm's name ► Ernst & Young U.S. LLP			Firm's EIN ►	34-6565596
Firm's address ► 1775 Tysons Blvd, Tysons VA 22102			Phone no.	703-747-1000	

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303 International Circle, Suite 200		Hunt Valley, MD 21030	
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May 15, 2025	Common Stock		
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8 Date of action <u>Aug 15, 2025</u>		9 Classification and description <u>Common Stock</u>	
10 CUSIP number <u>681936100</u>	11 Serial number(s) <u>OHI</u>	12 Ticker symbol <u></u>	13 Account number(s) <u></u>

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