

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Omega Healthcare Investors, Inc.</u>		2 Issuer's employer identification number (EIN) <u>38-3041398</u>	
3 Name of contact for additional information <u>Neal A. Ballew</u>	4 Telephone No. of contact <u>410-427-1700</u>	5 Email address of contact <u>Compliance@OmegaHealthcare.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>303 International Circle, Suite 200</u>		7 City, town, or post office, state, and ZIP code of contact <u>Hunt Valley, MD 21030</u>	
8 Date of action <u>Feb 18, 2025</u>		9 Classification and description <u>Common Stock</u>	
10 CUSIP number <u>681936100</u>	11 Serial number(s)	12 Ticker symbol <u>OHI</u>	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)
<u>2/18/2025</u>	<u>\$0.67</u>	<u>\$0.0536196</u>
<u>5/15/2025</u>	<u>\$0.67</u>	<u>\$0.0536196</u>
<u>8/15/2025</u>	<u>\$0.67</u>	<u>\$0.0536196</u>
<u>11/17/2025</u>	<u>\$0.67</u>	<u>\$0.0536196</u>

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)

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.

**Sign
Here**

Signature ►

Neal Ballew

Date ▶ 02/09/2026

Print your name ► **Neal A. Ballew**

Title ► CAO

**Paid
Preparer
Use Only**

Print/Type preparer's name

Nafis Chowdhury

Preparer's signature

Kafis Chowdhury

Date

02/09/2026

Check ☐ if
self-employed

PTIN

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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8 Date of action <u>May 15, 2025</u>		9 Classification and description <u>Common Stock</u>	
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Part II **Organizational Action** *(continued)*

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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**

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 ► *Neal Baller*

Date ▶ 02/09/2026

Print your name ► **Neal A. Ballew**

Title ► CAO

**Paid
Preparer
Use Only**

Print/Type preparer's name

Nafis Chowdhury

Preparer's signature

Kafis Chowdhury

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8 Date of action <u>Aug 15, 2025</u>		9 Classification and description <u>Common Stock</u>	
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Date ▶ 02/09/2026

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