

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► 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	5 Email address of contact Compliance@OmegaHealthcare.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 303 International Circle, Suite 200		7 City, town, or post office, state, and ZIP code of contact Hunt Valley, MD 21030	
8 Date of action Feb 16, 2021		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 16, 2021, May 17, 2021, August 13, 2021, and November 15, 2021 to each of its common stock shareholders of record on February 8, 2021, May 3, 2021, August 2, 2021 and November 5, 2021 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 2021 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)
2/16/2021	\$0.67	\$0.0293474
5/17/2021	\$0.67	\$0.0293474
8/13/2021	\$0.67	\$0.0293474
11/15/2021	\$0.67	\$0.0293474

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 distributions or 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 comparing the cash distributions made by Omega Healthcare Investors, Inc. during the 2021 calendar year to the amount of Omega Healthcare Investors, Inc.'s 2021 current earnings and profits determined under Section 312 and 316. Total cash distributions to the common shares made during the calendar year were \$637,648,310 and the 2021 current earnings and profits, attributable to the common shares, were \$609,717,971 resulting in a total return of capital for the tax year 2021 attributable to all shareholders of the common stock in the amount of \$27,930,339.**

Accordingly, the return of capital percentage is 4.380211% (\$27,930,339/\$637,648,310).

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 distributions to the common shareholders.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reporting tax year is the 2021 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 ►

Date ►

Print your name ► Neal A. Ballew

Title ► Chief Accounting Officer

**Paid
Preparer
Use Only**

Print/Type preparer's name

Nafis Chowdhury

Preparer's signature

Nafis Chowdhury

Date

01/31/2022

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

Send Form 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

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8 Date of action <u>May 17, 2021</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)

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Signature ►



Date ►

02/02/22

Print your name ► Neal A. Ballew

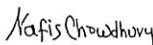
Title ► Chief Accounting Officer

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Print/Type preparer's name

Nafis Chowdhury

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Date

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8 Date of action <u>Aug 13, 2021</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)

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Print your name ► Neal A. Ballew

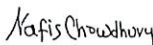
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