# Form **8937**(December 2017) Department of the Treasury Internal Bayenius Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Internal Revenue Service			- Coo coparato mendenciono	<u> </u>
Part I Reporting I	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investo	rs, Inc.			38-3041398
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact
Neal A. Ballew			410-427-1700	Compliance@OmegaHealthcare.com
6 Number and street (or F	P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
303 International Circle, Su	uite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
Feb 16, 2021		Commor	n Stock	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
001020100				
681936100 Part II Organization	nal Action Attac	ch additiona	<del>OHI</del>   statements if needed. S	ee back of form for additional questions.
				ate against which shareholders' ownership is measured for
=				oruary 16, 2021, May 17, 2021, August 13, 2021, and
				v 8, 2021, May 3, 2021, August 2, 2021 and
November 5, 2021 respecti	ively.			
	,			
				rity in the hands of a U.S. taxpayer as an adjustment per
				by Omega Healthcare Investors, Inc. during the calendar
		Section 301 (	c)(1), but is applied agains	t basis under Section 301 (c)(2) ("return of capital"). The
return of capital on a per s		. Cl	Non-Touchte Distri	L
	Dividends Paid Per	Snare		bution(Return of Capital)
2/16/2021	\$0.67		\$0.0293474	
<u>5/17/2021</u> 8/13/2021	\$0.67 \$0.67		\$0.0293474 \$0.0293474	
11/15/2021	\$0.67 \$0.67		\$0.0293474	
	·	common stor		vestors, Inc. is decreased by the lesser of the amount
				er's tax basis in such common stock.
of the shareholder's share	or the retain or the	capital disti	ibations of the shareholde	is a tax basis in such common stock.
16 Describe the calculation	on of the change in b	pasis and the	data that supports the calcu	lation, such as the market values of securities and the
	•		• • • • • • • • • • • • • • • • • • • •	distributions made by Omega Healthcare Investors, Inc.
				021 current earnings and profits determined under
			·	e calendar year were \$637,648,310 and the 2021 current
			•	g in a total return of capital for the tax year 2021
attributable to all sharehol				,
			,,.	
Accordingly, the return of	capital percentage	is 4.380211%	(\$27,930,339/\$637,648,310	0).

Par	t II	Organizational Action (continued)		
17	List th	e applicable Internal Revenue Code section(s) and subsection(s) upon which the tax trea	tment is based ▶	Section 301, 312, and 316
<u> </u>				
18	Can ar	y resulting loss be recognized?   No loss can be recognized as a result of the cash	distributions to	the common shareholders.
19 F	Provide	any other information necessary to implement the adjustment, such as the reportable to	ax year ► The re	eporting tax year is the 2021
calend	lar yea	r.		
·				
	Unde	r penalties of perjury, I declare that I have examined this return, including accompanying schedule	s and statements,	and to the best of my knowledge and
	belie	, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information	ion of which prepar	rer has any knowledge.
Sign		MV		1.212-
Here	Signa	ture Da	te▶ <b>0</b> 2	102/22
				1
	Print	your name ► Neal A. Ballew Titl	e► Chief Acco	ounting Officer
Paid		W 0: 0: "	ate	Check if PTIN
Prep	arer	Nafis Chowdhury		self-employed P01671765
Use		Firm's name Frnst & Young U.S. LLP		Firm's EIN ▶ 34-6565596
	y	Firm's address ► 1775 Tysons Blvd, Tysons, VA 22102		Phone no. 703-747-1000
Send F	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Reven	ue Service, Ogd	en, UT 84201-0054

# Form **8937**(December 2017) Department of the Treasury Internal Bayenius Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Internal Neverlue Service			- coc coparato monuciono	·
Part I Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investo	rs, Inc.			38-3041398
•			e No. of contact	5 Email address of contact
Neal A. Ballew			410-427-1700	Compliance@OmegaHealthcare.com
6 Number and street (or P	.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
303 International Circle, Su	uite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
May 17, 2021		Commor	n Stock	
10 CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
			,	
681936100 Part II Organization	nal Action Attac	ch additional	OHI I statements if needed S	See back of form for additional questions.
				ate against which shareholders' ownership is measured for
				oruary 16, 2021, May 17, 2021, August 13, 2021, and
				y 8, 2021, May 3, 2021, August 2, 2021 and
		ock sharehold	ders of record off rebruary	y 6, 2021, May 3, 2021, August 2, 2021 and
November 5, 2021 respecti	very.			
45 December the accombited	ive offers of the over		ian an tha basis of the sac	with in the bands of a LLC towns on a divistment may
				urity in the hands of a U.S. taxpayer as an adjustment per
				by Omega Healthcare Investors, Inc. during the calendar
		section 301 (d	c)(1), but is applied agains	st basis under Section 301 (c)(2) ("return of capital"). The
return of capital on a per s		01		
	Dividends Paid Per	Snare		ibution(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	
				vestors, Inc. is decreased by the lesser of the amount
of the shareholder's share	of the return of the	capital distr	ibutions or the shareholde	er's tax basis in such common stock.
16 Describe the calculation	on of the change in t	pasis and the	data that supports the calcu	ulation, such as the market values of securities and the
valuation dates ► The	change in basis w	as determine	d by comparing the cash of	distributions made by Omega Healthcare Investors, Inc.
				2021 current earnings and profits determined under
Section 312 and 316. Total	cash distributions	to the comm	on shares made during th	e calendar year were \$637,648,310 and the 2021 current
earnings and profits, attrib	utable to the comn	non shares, v	vere \$609,717,971 resulting	g in a total return of capital for the tax year 2021
attributable to all sharehol	ders of the commo	n stock in the	e amount of \$27,930,339.	
Accordingly, the return of	capital percentage	is 4.380211%	5 (\$27,930,339/\$637,648,31	0).

Par	t II	Organizational Action (continued)		
17	List th	e applicable Internal Revenue Code section(s) and subsection(s) upon which the tax trea	tment is based ▶	Section 301, 312, and 316
<u> </u>				
18	Can ar	y resulting loss be recognized?   No loss can be recognized as a result of the cash	distributions to	the common shareholders.
19 F	Provide	any other information necessary to implement the adjustment, such as the reportable to	ax year ► The re	eporting tax year is the 2021
calend	lar yea	r.		
·				
	Unde	r penalties of perjury, I declare that I have examined this return, including accompanying schedule	s and statements,	and to the best of my knowledge and
	belie	, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information	ion of which prepar	rer has any knowledge.
Sign		MV		1.212-
Here	Signa	ture Da	te▶ <b>0</b> 2	102/22
				1
	Print	your name ► Neal A. Ballew Titl	e► Chief Acco	ounting Officer
Paid		W 0: 0: "	ate	Check if PTIN
Prep	arer	Nafis Chowdhury		self-employed P01671765
Use		Firm's name Frnst & Young U.S. LLP		Firm's EIN ▶ 34-6565596
	y	Firm's address ► 1775 Tysons Blvd, Tysons, VA 22102		Phone no. 703-747-1000
Send F	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Reven	ue Service, Ogd	en, UT 84201-0054

## Report of Organizational Actions Affecting Basis of Securities

Department of the Treasur Internal Revenue Service	у	➤ See separate ins	structions.	
	ting Issuer	·		
1 Issuer's name			2 Issuer's employer identi	fication number (EIN)
Omega Healthcare I			38-30413	98
3 Name of contact	for additional information	4 Telephone No. of contact	5 Email address of contact	
Neal A. Ballew		410-427-1700		
6 Number and stre	et (or P.O. box if mail is no	t delivered to street address) of	contact 7 City, town, or post office, state	e, and ZIP code of contact
303 International Cir	cle, Suite 200		Hunt Valley, MD 21030	
8 Date of action		9 Classification and desc		
Aug 13, 2021		Common Stock		
10 CUSIP number	11 Serial number	r(s) 12 Ticker symb	ool 13 Account number(s)	
681936100		ОНІ		
Part   Organ	<b>izational Action</b> Atta	ch additional statements if n	eeded. See back of form for additional que	stions.
14 Describe the or	ganizational action and, if	applicable, the date of the action	n or the date against which shareholders' owner	ship is measured for
the action ► c	Omega Healthcare Invest	ors, Inc. made cash distribution	ns on February 16, 2021, May 17, 2021, Augus	st 13, 2021, and
			February 8, 2021, May 3, 2021, August 2, 202	
November 5, 2021 re			, , , , , , , , , , , , , , , , , , ,	
THO VEHIBER O, EDET TO	sspectively.			
15 Describe the qu	uantitative effect of the ord	anizational action on the basis o	of the security in the hands of a U.S. taxpayer as	an adjustment per
·	-		tion paid by Omega Healthcare Investors, Inc	· ·
_		Section 301 (c)(1), but is applied	ed against basis under Section 301 (c)(2) ("re	turn of capital"). The
return of capital on				
Distribution Date	Dividends Paid Pe		able Distribution(Return of Capital)	
2/16/2021	\$0.67		293474	
5/17/2021	\$0.67		293474	
8/13/2021	\$0.67		293474	
11/15/2021	\$0.67		293474	
			Ithcare Investors, Inc. is decreased by the les	
of the shareholder's	share of the return of th	e capital distributions or the sl	<u>hareholder's tax basis in such common stock</u>	•
16 Describe the ca	alculation of the change in	basis and the data that supports	s the calculation, such as the market values of se	ecurities and the
	•		the cash distributions made by Omega Health	
			s, Inc.'s 2021 current earnings and profits det	
			during the calendar year were \$637,648,310 a	
			1 resulting in a total return of capital for the ta	ıx year 2021
attributable to all sh	areholders of the commo	on stock in the amount of \$27,9	930,339.	
Accordingly, the ret	urn of capital percentage	e is 4.380211% (\$27,930,339/\$63	37,648,310).	
	<del></del>			

Par	t II	Organizational Action (continued)		
17	List th	e applicable Internal Revenue Code section(s) and subsection(s) upon which the tax trea	tment is based ▶	Section 301, 312, and 316
<u> </u>				
18	Can ar	y resulting loss be recognized?   No loss can be recognized as a result of the cash	distributions to	the common shareholders.
19 F	Provide	any other information necessary to implement the adjustment, such as the reportable to	ax year ► The re	eporting tax year is the 2021
calend	lar yea	r.		
·				
	Unde	r penalties of perjury, I declare that I have examined this return, including accompanying schedule	s and statements,	and to the best of my knowledge and
	belie	, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information	ion of which prepar	rer has any knowledge.
Sign		MV		1.212-
Here	Signa	ture Da	te▶ <b>0</b> 2	102/22
				1
	Print	your name ► Neal A. Ballew Titl	e► Chief Acco	ounting Officer
Paid		W 0: 0: "	ate	Check if PTIN
Prep	arer	Nafis Chowdhury		self-employed P01671765
Use		Firm's name Frnst & Young U.S. LLP		Firm's EIN ▶ 34-6565596
	y	Firm's address ► 1775 Tysons Blvd, Tysons, VA 22102		Phone no. 703-747-1000
Send F	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Reven	ue Service, Ogd	en, UT 84201-0054

# Form **8937**(December 2017) Department of the Treasury

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► See separate instructions.

Internal Revenue Service			See separate instructions.	
Part Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investo	ors, Inc.			38-3041398
3 Name of contact for add	ditional information 4	Telephon	e No. of contact	5 Email address of contact
Neal A. Ballew			410-427-1700	Compliance@OmegaHealthcare.com
6 Number and street (or F	P O box if mail is not de	livered to s		7 City, town, or post office, state, and ZIP code of contact
• Hambor and outour (or r	.o. box ii maii io not do	iivorod to t	stroot address, or contact	Folly, town, or poor omoo, orace, and 211 good of contact
303 International Circle, So	uite 200	1		Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
Nov 15, 2021		Commor	Stock	
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)
681936100			ОНІ	
	o <b>nal Action</b> Attach a	additional		ee back of form for additional questions.
				ate against which shareholders' ownership is measured for
				oruary 16, 2021, May 17, 2021, August 13, 2021, and
				18, 2021, May 3, 2021, August 13, 2021, and
		Sharehold	iers of record off rebruary	7 6, 2021, May 3, 2021, August 2, 2021 and
November 5, 2021 respect	ivery.			
45 Describe the according		-4:14		
				rity in the hands of a U.S. taxpayer as an adjustment per
				by Omega Healthcare Investors, Inc. during the calendar
*		tion 301 (d	c)(1), but is applied agains	t basis under Section 301 (c)(2) ("return of capital"). The
return of capital on a per s				
Distribution Date	Dividends Paid Per Sh	are		bution(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 shareholde	r's tax basis in the con	nmon stoc	k of Omega Healthcare In	vestors, Inc. is decreased by the lesser of the amount
of the shareholder's share	of the return of the ca	pital distr	ibutions or the shareholde	er's tax basis in such common stock.
16 Describe the calculation	on of the change in basi	s and the	data that supports the calcu	lation, such as the market values of securities and the
	•		• •	distributions made by Omega Healthcare Investors, Inc.
				021 current earnings and profits determined under
				e calendar year were \$637,648,310 and the 2021 current
			•	*
				g in a total return of capital for the tax year 2021
attributable to all sharehol	iders of the common s	LOCK III LITE	e amount of \$27,930,339.	
Accordingly the return of	canital percentage is /	L 3802110/	. (\$27 930 330/¢637 649 31/	<u> </u>
Accordingly, the return of	capital percentage IS 2	1.30UZ I I %	, (4८,1,330,338,4031,040,311	υ].

Par	t II	Organizational Action (continued)		
17	List th	e applicable Internal Revenue Code section(s) and subsection(s) upon which the tax trea	tment is based ▶	Section 301, 312, and 316
<u> </u>				
18	Can ar	y resulting loss be recognized?   No loss can be recognized as a result of the cash	distributions to	the common shareholders.
19 F	Provide	any other information necessary to implement the adjustment, such as the reportable to	ax year ► The re	eporting tax year is the 2021
calend	lar yea	r.		
·				
	Unde	r penalties of perjury, I declare that I have examined this return, including accompanying schedule	s and statements,	and to the best of my knowledge and
	belie	, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information	ion of which prepar	rer has any knowledge.
Sign		MV		1.212-
Here	Signa	ture Da	te▶ <b>0</b> 2	102/22
				1
	Print	your name ► Neal A. Ballew Titl	e► Chief Acco	ounting Officer
Paid		W 0: 0: "	ate	Check if PTIN
Prep	arer	Nafis Chowdhury		self-employed P01671765
Use		Firm's name Frnst & Young U.S. LLP		Firm's EIN ▶ 34-6565596
	y	Firm's address ► 1775 Tysons Blvd, Tysons, VA 22102		Phone no. 703-747-1000
Send F	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal Reven	ue Service, Ogd	en, UT 84201-0054