

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>February 14, 2020</u>		9 Classification and description <u>Common Stock</u>	
10 CUSIP number <u>681396100</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 14, 2020, May 15, 2020, August 14, 2020, and November 16, 2020 to each of its common stock shareholders of record on January 31, 2020, April 30, 2020, July 31, 2020 and November 2, 2020 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 2020 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>2/14/20</u>	<u>\$0.67</u>	<u>\$0.163354</u>
<u>5/15/20</u>	<u>\$0.67</u>	<u>\$0.163354</u>
<u>8/14/20</u>	<u>\$0.67</u>	<u>\$0.163354</u>
<u>11/16/20</u>	<u>\$0.67</u>	<u>\$0.163354</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 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 2020 calendar year to the amount of Omega Healthcare Investors, Inc.'s 2020 current earnings and profits determined under Sections 312 and 316. Total cash distributions to the common shares made during the calendar year were \$612,309,876 and the 2020 current earnings and profits, attributable to the common shares, were \$463,021,373 resulting in a total return of capital for the tax year 2020 attributable to all shareholders of the common stock in the amount of \$149,288,503.

Accordingly, the return of capital percentage is 24.381200% (\$149,288,503/\$612,309,876).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Sections 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 2020 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

02/01/21

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 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

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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 May 15, 2020		9 Classification and description Common Stock	
10 CUSIP number 681396100	11 Serial number(s)	12 Ticker symbol OHI	13 Account number(s)

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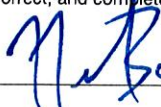
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Signature ►



Date ►

02/04/21

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

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Firm's address ► 1775 Tysons Blvd, Tysons, VA 22102

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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 August 14, 2020		9 Classification and description Common Stock	
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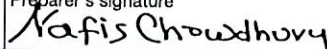
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8 Date of action November 16, 2020		9 Classification and description Common Stock	
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