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

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I 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 additional information 4 Telephone 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 no	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
303 International Circle, S	uite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	ification and description	, , , , , , , , , , , , , , , ,
February 14, 2020		Commor		
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
681396100	nal Action Atta	مه مامانه: ممما	OHI	a back of form for additional greations
				e back of form for additional questions.
•				e against which shareholders' ownership is measured for
				uary 14, 2020, May 15, 2020, August 14, 2020, and
November 16, 2020 to eac	h of its common sto	ock sharehold	lers of record on January 3	1, 2020, April 30, 2020, July 31, 2020 and
November 2, 2020 respect	ively.			
15 Describe the quantita	tive effect of the org	anizational act	ion on the basis of the securi	ty in the hands of a U.S. taxpayer as an adjustment per
	_			y Omega Healthcare Investors, Inc. during the calendar
				basis under Section 301 (c)(2) ("return of capital"). The
return of capital on a per s		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Distribution Date Div	vidends Paid Per SI	nare N	Ion-Taxable Distribution (Re	eturn of Capital)
2/14/20 \$	60.67		\$0.163354	. ,
5/15/20 \$	60.67		\$0.163354	
8/14/20 \$	60.67		\$0.163354	
11/16/20 \$	60.67		\$0.163354	
As such, each shareholde	r's tax basis in the	common stoc	k of Omega Healthcare Inve	estors, Inc. is decreased by the lesser of the amount
			•	's tax basis in such common stock.
or and ornar ornar or ornar o				
16 Describe the calculati	on of the change in l	accie and the	data that aupports the calcula	ation, such as the market values of securities and the
	•		• •	
				stributions made by Omega Healthcare Investors, Inc.
				20 current earnings and profits determined under
				e calendar year were \$612,309,876 and the 2020 current
earnings and profits, attrib	outable to the comr	non shares, w	ere \$463,021,373 resulting	in a total return of capital for the tax year 2020
attributable to all sharehol	lders of the commo	n stock in the	e amount of \$149,288,503.	
Accordingly, the return of	capital percentage	is 24.381200°	% (\$149,288,503/\$612,309,87	76).

Par	t II	Organizational Action (cor	tinued)		Page
17	List th	ne applicable Internal Revenue Code	section(s) and subsection(s) upon whic	h the tax treatment is based	Sections 301, 312, and 310
-					
18 (	Can ar	ny resulting loss be recognized? ▶	No loss can be recognized as a result	of the each distributions	
			To 1000 can be recognized as a result	of the cash distributions t	o the common shareholders.
19 Pr	rovide	any other information necessary to	implement the adjustment, such as the	reportable tay year > The re	norting to
calenda	ar yea	r.		The re	porting tax year is the 2020
— T	Undor	popultion of market labels at the latest			
	belief,	it is true, correct, and complete. Declarate	e examined this return, including accompany ion of preparer (other than officer) is based or	ing schedules and statements, a n all information of which prepare	and to the best of my knowledge and er has any knowledge.
Sign		$\gamma \gamma \gamma$			
Here	Signat	ure •		Date ▶	104/21
	Print v	our name ► Neal A. Ballew		- 12 Table 10 Table 1	
Paid	1	Print/Type preparer's name	Preparer's signature	Date	unting Officer
Prepai		Nafis Chowdhury	Nafis Chowdhory		Check if PTIN self-employed P01671765
Jse O	nly	Firm's name ► Ernst & Young U.			Firm's EIN ▶ 34-6565596
Send For	m 893	Firm's address > 1775 Tysons Blvd 7 (including accompanying stateme	l, Tysons, VA 22102 nts) to: Department of the Treasury. Inte	I Davis On in Only	Phone no. 703-747-1000

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

#### Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

inter	nal Revenue Service			See separate instructions	5·
P	art Reporting	Issuer			
1	Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investors, Inc.					38-3041398
3 Name of contact for additional information 4 Telephone No. of contact					5 Email address of contact
NI.	al A. Dallassa				
Nea	al A. Ballew			410-427-1700	Compliance@OmegaHealthcare.com
6	Number and street (or I	P.O. box if mail is not o	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
303	International Circle, S	uite 200			Hunt Valley, MD 21030
8	Date of action		9 Class	sification and description	
Ma	y 15, 2020				
40	OLIOID	144 0 : 1 /	Commo		40.0
10	CUSIP number	11 Serial number(s)	)	12 Ticker symbol	13 Account number(s)
	004000400			0.11	
D	681396100 art II       Organizati	onal Action Attack	n additiona	OHI I statements if needed	See back of form for additional questions.
14					date against which shareholders' ownership is measured for
. 4	_				ebruary 14, 2020, May 15, 2020, August 14, 2020, and
Nov					y 31, 2020, April 30, 2020, July 31, 2020 and
	ember 2, 2020 respect		ok Sharehor	acro or record on suridar	7 01, 2020, April 00, 2020, 341, 01, 2020 4114
1101	70111201 27 2020 100p00				
15					urity in the hands of a U.S. taxpayer as an adjustment per
					by Omega Healthcare Investors, Inc. during the calendar
			ection 301 (	c)(1), but is applied again	st basis under Section 301 (c)(2) ("return of capital"). The
	urn of capital on a per				
		vidends Paid Per Sha	ire l	Non-Taxable Distribution	(Return of Capital)
2/14		\$0.67		\$0.163354	
5/15 9/1		<b>\$0.67</b> \$0.67		<b>\$0.163354</b> <b>\$0.163354</b>	
		\$0.67		\$0.163354	
				*	average line is decreased by the leaser of the amount
				•	nvestors, Inc. is decreased by the lesser of the amount
<u>01 ti</u>	ne shareholder s share	s of the return of the t	capitai uisti	ibutions of the sharehold	ler's tax basis in such common stock.
16	Describe the calculat	ion of the change in ba	sis and the	data that supports the calc	culation, such as the market values of securities and the
		-		• • •	distributions made by Omega Healthcare Investors, Inc.
dur					2020 current earnings and profits determined under
	•				the calendar year were \$612,309,876 and the 2020 current
					ng in a total return of capital for the tax year 2020
				e amount of \$149,288,503	
Acc	cordingly, the return of	capital percentage is	s 24.381200	% (\$149,288,503/\$612,309	,876).

Par	-	Organizational Action (continued	d)		
17	List the	e applicable Internal Revenue Code sectio	n(s) and subsection(s) upon which the tax	treatment is based I	Sections 301, 312, and 316.
MINISTER STATE					
				<del>10</del>	
18 (	Can an	y resulting loss be recognized? ► No los	ss can be recognized as a result of the o	cash distributions t	o the common shareholders.
19 P calenda		any other information necessary to imple	ment the adjustment, such as the reportal	ole tax year ▶ The re	eporting tax year is the 2020
		• • • • • • • • • • • • • • • • • • • •			
	Unde belief	penalties of perjury, I declare that I have exan it is true, correct, and complete. Declaration of	nined this return, including accompanying sche proparer (other than officer) is based on all info	edules and statements, rmation of which prepa	and to the best of my knowledge and rer has any knowledge.
Sign Here	Signa	ture >		Date► <u>62</u>	104/21
	2200	1 2		Sec. 30 (8) (7)	
	Print	our name ► Neal A. Ballew	Dropavaria signatura		ounting Officer
Paid		Print/Type preparer's name	Preparer's signature  Nafis Chowdhovy	Date 02/01/21	Check if PTIN
repa		Nafis Chowdhury			self-employed P01671765
Jse C	nly	Firm's name Frnst & Young U.S. LL			Firm's EIN ► 34-6565596
and Fo	rm 80	Firm's address ► 1775 Tysons Blvd, Tys	or Department of the Treasury Internal Bo		Phone no. 703-747-1000

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

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I	Reporting I	lssuer				
1 Issuer's	s name				2 Issuer's employer identification number (EIN)	
Omega He	althcare Investor	s, Inc.			38-3041398	
3 Name o	of contact for add	ditional information	5 Email address of contact			
Neel A. Del	llow					
Neal A. Bal	ilew			410-427-1700	Compliance@OmegaHealthcare.com	
6 Numbe	r and street (or F	O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact	
	tional Circle, Su	uite 200			Hunt Valley, MD 21030	
8 Date of	action		9 Cla	ssification and description		
August 14,	2020		Commo	on Stock		
10 CUSIP	number	11 Serial number(		12 Ticker symbol	13 Account number(s)	
	1396100			OHI		
Part II					See back of form for additional questions.	
	-				date against which shareholders' ownership is measured for	
the ac	otion ► Omega	Healthcare Investo	rs, Inc. mad	de cash distributions on Fe	bruary 14, 2020, May 15, 2020, August 14, 2020, and	
November	16, 2020 to each	n of its common sto	ck shareho	olders of record on January	y 31, 2020, April 30, 2020, July 31, 2020 and	
November	2, 2020 respect	ively.				
					urity 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 again	st basis under Section 301 (c)(2) ("return of capital"). The	
return of ca	apital on a per s	hare basis is:				
Distribution	n Date Div	<u>ridends Paid Per Sh</u>	nare	Non-Taxable Distribution	(Return of Capital)	
2/14/20	\$	0.67		\$0.163354		
5/15/20		0.67		\$0.163354		
8/14/20		\$0.67		\$0.163354		
11/16/20		\$0.67		\$0.163354		
					nvestors, Inc. is decreased by the lesser of the amount	
of the shar	eholder's share	of the return of the	capital dis	tributions or the sharehold	ler's tax basis in such common stock.	
					culation, such as the market values of securities and the	
valua	tion dates ► <u>The</u>	change in basis w	as determir	ned 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 3	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 a	nd profits, attrib	outable to the comn	non shares,	were \$463,021,373 resulting	ng in a total return of capital for the tax year 2020	
attributable	e to all sharehol	ders of the commo	n stock in t	he amount of \$149,288,503		
According	ly, the return of	capital percentage	is 24.38120	0% (\$149,288,503/\$612,309	,876).	

Par	·	Organizational Action (continu	ed)		
17	List th	e applicable Internal Revenue Code sec	tion(s) and subsection(s) upon which the tax	treatment is based ▶	Sections 301, 312, and 316.
2					
	NEW HEE				
18 (	Can ar	y resulting loss be recognized? ► No I	oss can be recognized as a result of the	cash distributions to t	he common shareholders.
19 P	rovide	any other information necessary to imp	lement the adjustment, such as the reportal	ole tax year ▶ The repo	orting tax year is the 2020
calenda	ar yea	Г.			
				···	
Sian	Unde belief	penalties of perjury, I declare that I have ex- it is true, correct, and complete. Declaration	amined this return, including accompanying sche of preparer (other than officer) is based on all info	edules and statements, and rmation of which preparer	d to the best of my knowledge and has any knowledge.
Sign Here	Signa	ture > 11 N		Date ► 02/0	4/21
	Print v	your name ► Neal A. Ballew		Title ► Chief Accour	sting Officer
Paid		Print/Type preparer's name	Preparer's signature	Date	DTIN
repa	rer	Nafis Chowdhury	Nafis Chowdhovy		eck if PTIN f-employed P01671765
Jse C		Firm's name ► Ernst & Young U.S. L	LP		m's EIN ► 34-6565596
		Firm's address ► 1775 Tysons Blvd, Ty	ysons, VA 22102	Ph	one no. 703-747-1000
end Fo	rm 89	37 Uncluding accompanying statements	to: Department of the Treasury Internal Re	Lines Coming Onder	LIT 04004 0054

### (December 2017) Department of the Treasury Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I	Reporting I	ssuer			
1 Issuer	1 Issuer's name			2 Issuer's employer identification number (EIN)	
Omega He	ealthcare Investor	s, Inc.			38-3041398
3 Name of contact for additional information 4 Telephone No. of contact				5 Email address of contact	
Neal A. Ballew				O annulia na a O O ma anal la aliba a ma a ann	
6 Numb	er and street (or F	P.O. box if mail is not	delivered to	410-427-1700 street address) of contact	Compliance@OmegaHealthcare.com  7 City, town, or post office, state, and ZIP code of contact
	`			,	
	ational Circle, Su	uite 200			Hunt Valley, MD 21030
8 Date o	of action		9 Clas	sification and description	
November	r 16, 2020		Commo	n Stock	
10 CUSIF	number	11 Serial number(		12 Ticker symbol	13 Account number(s)
	31396100			ОНІ	
Part II	Organization	onal Action Attac	ch additiona	al statements if needed. Se	ee back of form for additional questions.
<b>14</b> Desc	cribe the organiza	tional action and, if a	pplicable, th	e date of the action or the da	te against which shareholders' ownership is measured for
the a	action ► Omega	Healthcare Investo	rs. Inc. mad	e cash distributions on Feb	ruary 14, 2020, May 15, 2020, August 14, 2020, and
					31, 2020, April 30, 2020, July 31, 2020 and
			CK SHALEHO	ders of record on January .	31, 2020, April 30, 2020, 3diy 31, 2020 and
November	r 2, 2020 respect	ivery.			
<b>15</b> Desc	oribo tha quantitat	tive offect of the ergo	nizational ac	tion on the basis of the secur	vity in the hands of a LLC tayneyer as an adjustment nor
					rity in the hands of a U.S. taxpayer as an adjustment per
snar	e or as a percenta	age of old basis $\triangleright \underline{A}$	portion of e	ach cash distribution paid b	by Omega Healthcare Investors, Inc. during the calendar
year 2020	is not taxable as	a dividend under S	Section 301	(c)(1), but is applied against	basis under Section 301 (c)(2) ("return of capital"). The
return of o	capital on a per s	hare basis is:			
Distribution	•	idends Paid Per Sh	aro	Non-Taxable Distribution (R	Poturn of Canital)
2/14/20		0.67	iai e	\$0,163354	Return of Capitaly
5/15/20		0.67		\$0.163354	
8/14/20		\$0.67		\$0.163354	
11/16/20		\$0.67		\$0.163354	
		•	common eto		vectors. Inc. is decreased by the lesser of the amount
					vestors, Inc. is decreased by the lesser of the amount
of the sha	reholder's share	of the return of the	capital dist	ributions or the shareholde	r's tax basis in such common stock.
<b>16</b> Desc	cribe the calculation	on of the change in h	asis and the	data that supports the calcul	lation, such as the market values of securities and the
		-			
valua	The	change in basis wa	as determin	ed by comparing the cash d	listributions made by Omega Healthcare Investors, Inc.
during the	e 2020 calendar y	ear to the amount o	of Omega He	ealthcare Investors, Inc's 20	20 current earnings and profits determined under
Sections 3	312 and 316. Tota	al cash distributions	s to the com	mon shares made during th	ne calendar year were \$612,309,876 and the 2020 current
					in a total return of capital for the tax year 2020
				ne amount of \$149,288,503.	in a total return of capital for the tax year 2020
attributabl	ie to ali silarenoi	der 3 of the commo	1 Stock III ti	ie amount of \$143,200,303.	
According	aly the return of	canital nercentage	is 24 381200	)% (\$149,288,503/\$612,309,8	376)
, locol unit	ary, the return of	oupital percentage	13 27.30 1200	//ο (Ψ 1πο,200,000/ψ0 12,303,0	vj.
Fau Dau :	name Dankari'a	A at Nation and the		-L 12	5 - W 977750 Farm <b>9027</b> (10 0017

Par	t III_	Organizational Action (continued	d)		
17	List th	e applicable Internal Revenue Code section	on(s) and subsection(s) upon which the tax	treatment is based I	Sections 301, 312, and 316.
			***		
-					
18	Can ar	y resulting loss be recognized? ► No lo	ss can be recognized as a result of the c	ash distributions to	the common shareholders.
			ement the adjustment, such as the reportab	le tax year ► The re	eporting tax year is the 2020
calend	ar yea	<u>r.</u>			
	Unde	r penalties of perjury, I declare that I have exam , it is true, correct, and complete. Declaration of	mined this return, including accompanying sche f preparer (other than officer) is based on all infor	dules and statements, mation of which prepar	and to the best of my knowledge and er has any knowledge.
Sign Here	Signa	iture >		Date► 02	104/21
	Drint	your name ► Neal A. Ballew		Think A Chief A	unting Officer
اماط	1 Erint	Print/Type preparer's name	Preparer's signature	Date	check T : PTIN
Paid	aror	Nafis Chowdhury	Nafis Chowdhovy	02/04/24	Clieck [ II]
Prepa Jse (	ai Ci	Firm's name Frnst & Young U.S. LI		1	seir-employed P01671765  Firm's EIN ▶ 34-6565596
	Jilly	Firm's address ► 1775 Tysons Blvd, Tys			Phone no. 703-747-1000
Send Fo	orm 89		to: Department of the Treasury Internal Po		on LIT 94201 0054