(December 2017)

Report of Organizational Actions Affecting Basis of Securities

Department o	of the Treasury	•		► See separate instructions.		
Part I	Reporting	g Issuer				
1 Issuer's	· -	J			2 Issuer's employer ident	ification number (EIN)
						,
Omega He	althcare inves	stors Inc. inc.			38-3041	398
3 Name	of contact for a	additional information	4 Telephor	ne No. of contact	5 Email address of contact	
	Stephenson			410-427-1700	Compliance@OmegaHealth	
6 Numbe	er and street (o	r P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, sta	te, and ZIP code of contact
_						
303 Interna 8 Date of	ational Circle,	Suite 200	A Class	- 141 14 141	Hunt Valley, MD 21030	
o Date of	action		9 Clas	sification and description		
Tahmiami 1	E 2010			a Charle		
February 1		11 Serial number(s	Commo	12 Ticker symbol	13 Account number(s)	
			7	12 Holler dylliser	, tessant names (e)	
68.	1396100			ОНІ		
Part II		tional Action Attac	h additiona		ee back of form for additional qu	estions.
14 Desci					te against which shareholders' owne	
					ruary 15, 2019, May 15, 2019, Augu	
N <u>ov</u> ember					31, 2019, April 30, 2019, July 31, 20	
October 31	, 2019 respec	tively.				
	•	•				
					ity in the hands of a U.S. taxpayer as	
					y Omega Healthcare Investors, Inc	
			ection 301 (c	c)(1), but is applied against	basis under Section 301 (c)(2) ("re	turn of capital"). The
		share basis is:				
Distribution	n Date D	Dividends Paid Per Sha		Ion-Taxable Distribution (R	eturn of Capital)	
2/15/19		\$0.66		60.147268		
5/15/19		\$0.66		60.147268		
8/15/19		\$0.66		60.147268		
11/15/19		\$0.67		0.149499		
					estors, Inc. is decreased by the le	- "
or the snar	enolder's sna	re of the return of the	capital distr	ibutions or the shareholder	's tax basis in such common stoc	ζ,
16 Descr	ihe the calcula	tion of the change in b	neie and tha	data that eumnorte the calcula	ation, such as the market values of s	ocurities and the
		-		• • •	istributions made by Omega Healt	
					19 current earnings and profits de	
					e calendar year were \$564,126,548	
	•				in a total return of capital for the t	
				e amount of \$125,875,405	in a total return of capital for the t	AV Acai VAIA
	, was stidied!	Sadd of the common	Stook III UR	2 diving the 10 to 10 10 10 10 10 10 10 10 10 10 10 10 10		
Accordingly	v. the return o	of capital percentage is	s 22.313328 ⁰	% (\$125,875,405/\$564,126,54	48)	
<u></u> unigi	,, aio iousii C	. sapital percentage i		12 12 12 10 10 10 10 10 10 10 10 10 10 10 10 10	,,,,	
			-			

Fait	Щ	Organizational Action (con	itinuea)		
17 l	_ist the	applicable Internal Revenue Code	section(s) and subsection(s) upon whi	ch the tax treatment is base	ed ► <u>Sections 301, 312, and 316.</u>
		· .			
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				<u> </u>	
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18 (an an	y resulting loss be recognized? ▶	No loss can be recognized as a resu	It of the cash distribution	s to the common shareholders,
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				<u>-</u>	
			· · · · · · · · · · · · · · · · · · ·		
19 P			implement the adjustment, such as th	e reportable tax year ➤ The	e reporting tax year is the 2019
	Unde belief	penalties of perjury, I declare that I hat it is true, correct, and complete. Declar	we examined this return, including accomparation of preparer (other than officer) is based	nying schedules and statemer	nts, and to the best of my knowledge and eparer has any knowledge.
sign Iere	Signa	ture • K	Date ►	e (10 /coro	
	Print v	/our name ► Robert O. Stephensor	1	Title ► Chief F	inancial Officer
aid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
repa	rer	Nafis Chowdhury	Kafis Chowdhovy	11/16/20	self-employed P01671765
Jse C		Firm's name ► Ernst & Young I			Firm's EIN ▶ 34-6565596
Send Fo	rm 89	Firm's address ► 1775 Tysons Biv 37 (including accompanying statem	vd, Tysons, VA 22102	nternal Revenue Sension C	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	ssuer			·
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investo	are Inc. Inc.			38-3041398
3 Name of contact for ad		5 Email address of contact		
			e No. of contact	
Robert O. Stephenson			410-427-1700	Compliance@OmegaHealthcare.com
6 Number 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
303 International Circle, St	uite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
May 15, 2019	dd Carlal acceptant	Commor	V-004-0	40 A
10 CUSIP number	11 Serial number((S)	12 Ticker symbol	13 Account number(s)
501205100				
681396100 Part II Organization	nal Action Attac	ch additional	OHI statements if needed S	ee back of form for additional questions.
				ate against which shareholders' ownership is measured for
_				oruary 15, 2019, May 15, 2019, August 15, 2019, and
				31, 2019, April 30, 2019, July 31, 2019 and
October 31, 2019 respective		ACK SHOREHOLD	icis of record off samually	31, 2013, April 38, 2013, 341 31, 2013 tild
Obtober 91, 2010 103 pour	<u> </u>		•	
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15 Describe the quantitat	ive effect of the orga	nizational act	ion on the basis of the secu	rity in the hands of a U.S. taxpayer as an adjustment per
share or as a percenta	ge of old basis ► A	portion of ea	ch cash distribution paid l	by Omega Healthcare Investors, Inc. during the calendar
				t basis under Section 301 (c)(2) ("return of capital"). The
return of capital on a per s	hare basis is:			
Distribution Date Div	idends Paid Per Sh	are N	on-Taxable Distribution (F	Return of Capital)
2/15/19 \$	0.66	\$	0.147268	
5/15/19 \$	0.66	\$	0.147268	
8/15/19 \$	0.66	\$	0.147268	
11/15/19 \$6	0.67	\$	0.149499	
As such, each shareholder	's tax basis in the c	common stoc	k of Omega Healthcare Inv	vestors, Inc. is decreased by the lesser of the amount
of the shareholder's share	of the return of the	capital distri	<u>butions or the shareholde</u>	r's tax basis in such common stock.
	_		• •	lation, such as the market values of securities and the
valuation dates ► <u>The</u>	change in basis wa	as determined	d by comparing the cash d	listributions made by Omega Healthcare Investors, Inc.
during the 2019 calendar y	ear to the amount o	of Omega Hea	Ilthcare Investors, Inc's 20	19 current earnings and profits determined under
				ne calendar year were \$564,126,548 and the 2019 current
				in a total return of capital for the tax year 2019
attributable to all sharehold	ders of the commor	n stock in the	amount of \$125,875,405.	
Accordingly, the return of	capital percentage i	is 22.3133289	6 (\$125,875,4 <u>05</u> /\$564,126,5	648)
				

Part		Organizational Action (conti	nued)		
17 I	List th	e applicable Internal Revenue Code s	ection(s) and subsection(s) upon w	hich the tax treatment is based	Sections 301, 312, and 316.
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			·		
		·			
40 (`	we would be a be used in the second			
18 (Jan ai	y resulting loss be recognized? ► N	o loss can be recognized as a re-	suit of the cash distributions	to the common shareholders.
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		· · · · · · · · · · · · · · · · · · ·			
19 P	rovide	any other information necessary to it	mplement the adjustment, such as	the reportable tax year ▶ The r	eporting tax year is the 2019
calenda					
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	belief	r penalties of perjury, I declare that I have f, it is true, correct, and complete. Declarat	e examined this return, including accorr ion of preparer (other than officer) is bas	ipanying schedules and statements sed on all information of which prep	, and to the best of my knowledge and arer has any knowledge
Ciam.			ion of proparor (other than other) is ba	sed of all information of which prop	are, rias arry knowledge.
Sign		K		,	/_
Here	Signa	ature >		Date ► 4 /	18/2020
				·	r
	Print	your name ► Robert O. Stephenson		Title ► Chief Fin	ancial Officer
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	arer	Nafis Chowdhury	Nafis Choudhovy	11/16/20	self-employed P01671765
Use C		Firm's name ► Ernst & Young U.	S. LLP		Firm's EIN ▶ 34-6565596
	- · · · y	Firm's address ► 1775 Tysons Blvd			Phone no. 703-747-1000
Send Fo	orm 89	37 (including accompanying stateme		, Internal Revenue Service, Oc	

Form **8937**

(December 2017)

Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Repo	orting Issuer				
1 Issuer's name				2	2 Issuer's employer identification number (EIN)
Omega Healthcare	Investors Inc. Inc.				38-3041398
	t for additional information	4 Telephor	e No. of contact		5 Email address of contact
Viamo or contac	e for additional imprimation	`	Line address of contact		
Robert O. Stephens	son		410-427-1700	C	ompliance@OmegaHealthcare.com
6 Number and stre	eet (or P.O. box if mail is not	delivered to	street address) of contact	7	7 City, town, or post office, state, and ZIP code of contact
303 International Ci	ircle, Suite 200	0.01	***	Hu	unt Valley, MD 21030
8 Date of action		9 Class	sification and description		
August 15, 2019		Commor	Stock		
10 CUSIP number	11 Serial number(12 Ticker symbol	13	Account number(s)
		7	la maker by mass,	"	, , , (e) (e)
681396100			ОНІ		
Part II Organ	nizational Action Attac	ch additiona	statements if needed. Se	e back	of form for additional questions.
					t which shareholders' ownership is measured for
					2019, May 15, 2019, August 15, 2019, and
					April 30, 2019, July 31, 2019 and
October 31, 2019 re					
					· · · · · · · · · · · · · · · · · · ·
	•••				
			<u> </u>		
					hands of a U.S. taxpayer as an adjustment per
					Healthcare Investors, Inc. during the calendar
		section 301 (c)(1), but is applied against l	basis un	der Section 301 (c)(2) ("return of capital"). The
	a per share basis is:	-			
Distribution Date	Dividends Paid Per Sh		on-Taxable Distribution (Re	eturn of (Capital)
2/15/19	\$0.66		0.147268		
5/15/19	\$0.66	· ·	0.147268		·
8/15/19	\$0.66		0.147268		
11/15/19	\$0.67		0.149499		and the state of t
					nc. is decreased by the lesser of the amount
or the shareholder s	share of the return of the	capital distri	butions or the shareholder'	's tax ba	sis in such common stock.
			 		
16 Describe the ca	alculation of the change in h	seie and the c	lata that supports the calcula	ation euc	h as the market values of securities and the
	-				ns made by Omega Healthcare Investors, Inc.
					ns made by Omega meaningare investors, inc.
					ar year were \$564,126,548 and the 2019 current
					return of capital for the tax year 2019
				ni a totai	Teturi of capital for the tax year 2019
attributable to all SII	areholders of the commor	I Stuck III the	amount of \$125,875,405.		
Accordingly, the reti	urn of capital percentage i	s 22 3133299	6 (\$125,875,405/\$564,126,54	18)	
. too an igry, the lett	a or oupital percentage i	<u></u>	υ (ψ 120,070,700/4004, 120,04	TO).	
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Par	t II	Organizational Action (continu	ied)		
17	List the	e applicable Internal Revenue Code sec	tion(s) and subsection(s) upon whi	ich the tay treatment is hased	Sections 301, 312, and 316.
• •		o approable internal revenue occurs	tion(o) and subsection(s) upon with	ion the tax deathert is based	Sections 301, 312, and 316.
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18	Can an	y resulting loss be recognized? ► No	loss can be recognized as a resi	ult of the cash distributions to	the common shareholders.

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19 I	^o rovide	any other information necessary to imp	olement the adjustment, such as the	he reportable tax vear ▶ The ren	orting tay year is the 2019
	lar yea		,	11010p	or ung tax your 15 the 2010
Calenc	іаі уеа				
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	Llode	y population of positions I deplays that I have			
	heliet	er penalties of perjury, I declare that I have e f, it is true, correct, and complete. Declaration	xamined this return, including accomp	anying schedules and statements, at	nd to the best of my knowledge and r has any knowledge
	Dono	, it is true, correct, and complete. Declaration	Tot preparer (other than officer) is base	d on all information of which prepare	i ilas arīy kilowieuge.
Sign			,	1	
Here	Signa	ature > 91		Date > 11/18	12020
	Joigine		<u> </u>	Date	
	1	, <u></u>			
	Print	your name ► Robert O. Stephenson	12	Title ► Chief Finan	
Paid		Print/Type preparer's name	Preparer's signature	Date	heck if PTIN
	~r~~	Nafis Chowdhury	Nafis Chowdhovy		elf-employed P01671765
rep				`	1 01071700
Jse (Unly	Firm's name Frnst & Young U.S.			irm's EIN ► 34-6565596
		Firm's address ► 1775 Tysons Blvd,			hone no. 703-747-10 <u>00</u>
Sand F	orm 90	137 (including accompanying statement	a) to: Danastmant of the Treasure.	Internal Devenue Comice. Onder	- LIT 04004 0054

Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporti	ng Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omogo Hosithooro Inv	actors has bee			20.0044500
Omega Healthcare Inv	r additional information	4 Telephor	e No. of contact	38-3041398 5 Email address of contact
The state of a state o			ie No, or contact	3 Email address of contact
Robert O. Stephenson	<u></u>		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 8 Date of action	e, Suite 200	Hunt Valley, MD 21030		
o Date of action		9 Class	sification and description	
November 15, 2019		Commo	a Stock	
10 CUSIP number	11 Serial number(12 Ticker symbol	13 Account number(s)
				.,
681396100			ОНІ	
				e back of form for additional questions.
				against which shareholders' ownership is measured for
				uary 15, 2019, May 15, 2019, August 15, 2019, and
		ck sharehok	ders of record on January 31	l, 2019, April 30, 2019, July 31, 2019 and
October 31, 2019 respe	ectively.			
				
				· · · · · · · · · · · · · · · · · · ·
	·-	•••		
				y in the hands of a U.S. taxpayer as an adjustment per
share or as a perc	entage of old basis ► A	portion of ea	ch cash distribution paid by	Omega Healthcare Investors, Inc. during the calendar
year 2019 is not taxable	e as a dividend under S	ection 301 (d	:)(1), but is applied against b	pasis under Section 301 (c)(2) ("return of capital"). The
return of capital on a p	er share basis is:			
Distribution Date	Dividends Paid Per Sh	are N	on-Taxable Distribution (Re	turn of Capital)
2/15/19	\$0.66	\$	0.147268	
5/15/19	\$0.66		0.147268	
8/15/19	\$0.66		0.147268	
11/15/19	\$0.67		0.149499	
				stors, Inc. is decreased by the lesser of the amount
or the shareholder's sh	are of the return of the	capital distri	butions or the shareholder's	s tax basis in such common stock.
	······································			
16 Describe the calcu	lation of the change in b	asis and the d	lata that supports the calculat	ion, such as the market values of securities and the
				tributions made by Omega Healthcare Investors, Inc.
				ocurrent earnings and profits determined under
				calendar year were \$564,126,548 and the 2019 current
				n a total return of capital for the tax year 2019
			amount of \$125,875,405.	Ta total Tot
Accordingly, the return	of capital percentage i	s 22.3133289	6 (\$125, <mark>87</mark> 5,405/\$564,126,548	3).
			<u> </u>	

Form 8	937 (12	-2017)					Page 2
Par	Ш	Organizational Action (continued	3)				9-
17	List th		on(s) and subsection(s) upon which the tax	treatment i	s based ▶	Sections	301, 312, and 316.
		•				<u> </u>	, 001, 0 12, and 0 10.
	<u>.</u>	· · · · · · · · · · · · · · · · · · ·					<u>_</u>
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							<u> </u>
							
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					. <u> </u>		
18 (Can an	y resulting loss be recognized? ► No fos	ss can be recognized as a result of the c	ash distrib	outions to	the commo	n shareholders,
							 -
							-
		-		<u>.</u>			
19 F	rovide	any other information necessary to imple	ment the adjustment, such as the reportab	le tax year	► The rep	orting tax y	ear is the 2019
<u>calend</u>	ar yea	r					
							,
	•						
							
		·					
		·					
				-			
	Unde	r penalties of perjury. I declare that I have exar	nined this return, including accompanying scheo	dules and st	atements a	nd to the best	of my knowledge and
	belief	, it is true, correct, and complete. Declaration of	preparer (other than officer) is based on all infor	mation of wh	nich prepare	r has any kno	wledge.
Sign					,	,	
Here	Signature ►			Date ► _	11/19	2020	<u> </u>
					-	•	
	Print	/our name ► Robert O. Stephenson Print/Type preparer's name	Preparer's signature		hief Finan	cial Officer	DTAL
Paid			Mafis Chowdhovy	Date		heck [] if	PTIN
repa	41 01	Nafis Chowdhury Firm's name Frnst & Young U.S. Lt	· · · · · · · · · · · · · · · · · · ·	11/16/20		elf-employed	P01671765
Jse C	nly	Firm's name ► Ernst & Young U.S. LL Firm's address ► 1775 Tysons Blvd, Tys		-		irm's EIN hone no.	34-6565596 703-747-1000
Send Fo	orm 89		o: Department of the Treasury Internal Re	vanua San			