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

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part Repo	rting Issuer		·	<u> </u>
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investors, Inc. 3 Name of contact for additional information 4 Telephone No. of contact				38-3041398
3 IName of contact	i for additional information	4 relephon	e No, or contact	5 Email address of contact
Michael D. Ritz			410-427-1700	Compliance@OmegaHealthcare.com
	eet (or P.O. box if mail is not	delivered to s		7 City, town, or post office, state, and ZIP code of contact
	•		,	
303 International Ci	rcle, Suite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	ification and description	
February 15, 2018	.,	Commor	Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
681396100			ОНІ	
				e back of form for additional questions.
				e against which shareholders' ownership is measured for
				uary 15, 2018, May 15, 2018, August 15, 2018, and
		ck sharehold	lers of record on January 3	1, 2018, April 30, 2018, July 31, 2018, and
October 31, 2018 res	spectively.			
				
·				
15 Describe the qu	uantitative effect of the orga	nizational act	ion on the basis of the securit	ty in the hands of a U.S. taxpayer as an adjustment per
				y Omega Healthcare Investors, Inc. during the calendar
				pasis under Section 301(c)(2) ("return of capital"). The
	a per share basis is:		· · · · · · · · · · · · · · · · · · ·	
Distribution Date	Dividend Paid Per Shar	e Non-T	axable Distribution (Return	of Capital)
2/15/18	\$0.66	\$0.23	32848	
5/15/18	\$0.66	\$0.23	32847	
8/15/18	\$0.66	\$0.23	32847	
11/15/18	\$0.66	\$0.23	32847	
As such, each share	eholder's tax basis in the c	ommon stoc	k of Omega Healthcare Inve	estors, Inc. is decreased by the lesser of the amount
of the shareholder's	share of the return of cap	ital distributi	ons or the shareholder's ta	x basis in such common stock.
,				
				tion, such as the market values of securities and the
valuation dates	The change in basis wa	s determined	d by comparing the cash dis	stributions made by Omega Healthcare Investors, Inc.
during the 2018 cale	endar year to the amount o	f Omega Hea	Ithcare Investors, Inc's 201	8 current earnings and profits determined under
Sections 312 and 31	6. Total cash distributions	to the comn	on shares made during the	e calendar year were \$528,948,957 and the 2018 current
earnings and profits	, attributable to the comm	on shares, w	<u>ere \$342,336,402 resulting i</u>	in a total return of capital for the tax year 2017
attributable to all sh	areholders of the commor	stock in the	amount of \$186,612,555.	
Accordingly, the reti	urn of capital percentage i	s 35.2798809	<mark>6 (\$186,612,555/\$528,948,95</mark>	77),

Part	Ш_	Organizational Ac	ction (continued)					
17	List the	applicable Internal Rev	/enue Code section	(s) and subsection(s) u	oon which the tax t	reatment is based ▶	Sections 30	01, 312, and 316.
						(1.0.1.0)		
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				·				
								
18	Can an	y resulting loss be reco	anized? ► No loss	can be recognized a	s a result of the ca	ash distributions to	the common s	shareholders.

				- W-04-				
					_			
		any other information r	necessary to implen	nent the adjustment, so	uch as the reportab	le tax year ► <u>The re</u>	porting tax yea	r is the 2018
calend	lar yea	r,					*	
-								
								
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		er penalties of perjury, I de						
	belie	f, it is true, correct, and cor	mplete, Declaration of	preparer (other than office	r) is based on all intor	mation of which prepa	rer nas any knowle	euge.
Sign							14/20	10
Here	Signa	ature ►	X			Date ►	101/00	7
			_ / \					
	Print	your name ► Michael D.		Droparoria sianatana		Title ► Chief Acc	ounting Officer	
Paid		Print/Type preparer's nar	те/	Preparer's signature		03/09/19	Check [_] II	TIN
Prep	ui Ci	Nafis Chowdhury		Nafis Chowdh	>>	03/03/13	self-employed	P01671765
Use	Only		st & Young U.S. LLI		<u></u> .		Firm's EIN ►	34-6565596
		Firm's address ► 1775						703-747-1000
Sena F	orm 89	337 (including accompa	<u>riying statements) te</u>	: pepartment of the ו	reasury, internal Re	venue Service, Ogg	ien, O i 84201-0	U04

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	rting Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Owene Healthean	lavontoro lan			20.2041200
Omega Healthcare	t for additional information	38-3041398 5 Email address of contact		
3 Name of contact for additional information 4 Telephone No. of contact			5 Email address of contact	
Michael D. Ritz			410-427-1700	Compliance@OmegaHealthcare.com
	eet (or P.O. box if mail is no	delivered to		7 City, town, or post office, state, and ZIP code of contact
303 International Ci	ircle, Suite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
Mou 15 2019		Commo	a Stook	
May 15, 2018 10 CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
		(-)		, , , , , , , , , , , , , , , , , , , ,
681396100			ОНІ	·
Part II Orgai	nizational Action Atta	ch additiona	statements if needed. See	back of form for additional questions.
				against which shareholders' ownership is measured for
the action ►	Omega Healthcare Investo	rs, Inc. made	cash distributions on Febru	ary 15, 2018, May 15, 2018, August 15, 2018, and
November 15, 2018	to each of its common sto	ock sharehold	ders of record on January 31	, 2018, April 30, 2018, July 31, 2018, and
October 31, 2018 re	spectively.			

15 Describe the a	Lightitative offest of the ever	mirational ant	ion on the basis of the security	s in the hands of a LLC townsyer on an adjustment now
·	-		-	y in the hands of a U.S. taxpayer as an adjustment per Omega Healthcare Investors, Inc. during the calendar
				asis under Section 301(c)(2) ("return of capital"). The
	a per share basis is:	ection 30 i(c	y(1), but is applied against ba	asis under Section 30 (C)(2) (Teturn of Capital). The
Distribution Date	Dividend Paid Per Sha	re Non-	Taxable Distribution (Return	of Capital)
2/15/18	\$0.66		32848	or capitaly
5/15/18	\$0.66		32847	
8/15/18	\$0.66		32847	
11/15/18	\$0.66		32847	
		· · · · · · · · · · · · · · · · · · ·		stors, Inc. is decreased by the lesser of the amount
			•	basis in such common stock.
	,		· ·	
16 Describe the ca	alculation of the change in b	asis and the	data that supports the calculat	ion, such as the market values of securities and the
valuation dates	► The change in basis wa	as determine	d by comparing the cash dis	tributions made by Omega Healthcare Investors, Inc.
				current earnings and profits determined under
Sections 312 and 31	6. Total cash distributions	s to the comn	non shares made during the	calendar year were \$528,948,957 and the 2018 current
earnings and profits	, attributable to the comm	ion shares, w	rere \$342,336,402 resulting in	n a total return of capital for the tax year 2017
attributable to all sh	areholders of the commo	n stock in the	amount of \$186,612,555.	
	· · · · · · · · · · · · · · · · · · ·			
Accordingly, the ret	urn of capital percentage	is 35.2798809	<u> </u>	7).

	· · · · · · · · · · · · · · · · · · ·			<u> </u>

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. Date ► Signature ▶ Print your name ► Michael D. Ritz Title ► Chief Accounting Officer Preparer's signature Date Print/Type preparer's name Check if Nafis Chowdhovy 03/09/19 self-employed Nafis Chowdhury P01671765 Preparer Firm's name ► Ernst & Young U.S. LLP Firm's EIN ▶ **Use Only** 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

Sign Here

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Form **8937**

(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part Repo	rting Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare	Investors. Inc.			38-3041398
	t for additional information	5 Email address of contact		
Michael D. Ritz		.1.0 . 10	410-427-1700	Compliance@OmegaHealthcare.com
6 Number and stre	eet (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 Ci	rcle, Suite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
August 15, 2018		Commor	n Stock	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
681396100			ОНІ	
Part II Organ	nizational Action Attac	ch additiona	statements if needed. See	e back of form for additional questions.
14 Describe the o	rganizational action and, if a	applicable, the	date of the action or the date	e against which shareholders' ownership is measured for
				uary 15, 2018, May 15, 2018, August 15, 2018, and
		ck snarenoid	iers of record on January 3	I, 2018, April 30, 2018, July 31, 2018, and
October 31, 2018 re	spectively.		·	
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15 Describe the gr	uantitative effect of the orga	nizational act	ion on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per
				Omega Healthcare Investors, Inc. during the calendar
year 2018 is not taxa	<u>able as a dividend under S</u>	ection 301(c)(1), but is applied against b	asis under Section 301(c)(2) ("return of capital"). The
return of capital on a	a per share basis is:			
Distribution Date	Dividend Paid Per Shar	e Non-	Faxable Distribution (Return	of Capital)
2/15/18	\$0.66	\$0.2	32848	
5/15/18	\$0.66		32847	
<u>8/15/18</u>	\$0.66			
			32847	
11/15/18	\$0.66		32847	
As such, each share	holder's tax basis in the c	ommon stoc	k of Omega Healthcare Inve	stors, Inc. is decreased by the lesser of the amount
of the shareholder's	share of the return of cap	ital distributi	ons or the shareholder's tax	k basis in such common stock.
				111111111111111111111111111111111111111
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40 December Alexand		: 4		alon and a decimal and the control of the control o
	•		• •	tion, such as the market values of securities and the
valuation dates	The change in basis wa	is determine	d by comparing the cash dis	stributions made by Omega Healthcare Investors, Inc.
during the 2018 cale	endar year to the amount o	f Omega Hea	Ilthcare Investors, Inc's 2018	B current earnings and profits determined under
Sections 312 and 31	6. Total cash distributions	to the comn	on shares made during the	calendar year were \$528,948,957 and the 2018 current
			•	n a total return of capital for the tax year 2017
				in a total return of capital for the tax year 2017
attributable to all sh	areholders of the commor	n stock in the	amount of \$186,612,555.	
Accordingly, the reti	urn of capital percentage i	s 35,2798809	6 (\$186,612,555/\$528,948,95°	7).
		· · · · · · · · · · · · · · · · · · ·		
		-		

Part		Organizational Action (contin	nued)		· -3
17 l	_ist the	applicable Internal Revenue Code se	ection(s) and subsection(s) upon v	which the tax treatment is based	Sections 301, 312, and 316.
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			 -		<u> </u>
18 (an an	y resulting loss be recognized? ► <u>Nc</u>	o loss can be recognized as a re	esult of the cash distributions to	o the common shareholders.
	-				
			184		
			•		
			•		
	<u> </u>		184-1		
19 P		any other information necessary to in	nplement the adjustment, such a	s the reportable tax year ▶ The re	eporting tax year is the 2018
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			***************************************		•
					
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			FT 18		
	Linde	r penalties of perjury, I declare that I have	eversions this veture, including again	manying cahadulas and statements	and to the boot of my knowledge and
	belief	, it is true, correct, and complete. Declarati	on of preparer (other than officer) is be	ripanying scriedules and statements, ased on all information of which prepa	rer has any knowledge.
Sign					
Here	Signa	ture ▶		Date ▶	1412019
)		-
	Print	your name ➤ Michael D. Ritz	· · · · · · · · · · · · · · · · · · ·		ounting Officer
Paid		Print/Type preparer's name	Preparer's signature	Date 02/00/40	Check if PTIN
Prepa	41 61	Nafis Chowdhury	Nafis Chowdhovy	03/09/19	self-employed P01671765
Use C	nly	Firm's name ► Ernst & Young U.S			Firm's EIN ► 34-6565596
Send Fo	rm 89	Firm's address ► 1775 Tysons Blvd 37 (including accompanying statement		y, Internal Revenue Service. Odd	Phone no. 703-747-1000 len, UT 84201-0054

Form **8937**

(December 2017)
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)		
Omega Healthcare Inv	estors, Inc.			38-3041398	
	r additional information	5 Email address of contact			
Michael D. Ritz	<u> </u>		410-427-1700	Compliance@OmegaHealthcare.com	
6 Number and street	(or P.O. box if mail is no	t delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact	
303 International Circle	e, Suite 200	Hunt Valley, MD 21030			
8 Date of action	-	9 Class	sification and description		
Neuromban 15, 2010			- Ctl-		
November 15, 2018 10 CUSIP number	11 Serial number	Commor	12 Ticker symbol	13 Account number(s)	
TO COOK HAMBO	71 Containantion	(5)	TE HOROI SYMBOI	Account number(s)	
681396100			ОНІ		
Part II Organiz	ational Action Atta	ch additiona	statements if needed. Se	e back of form for additional questions.	
14 Describe the orga	nizational action and, if a	applicable, the	date of the action or the dat	e against which shareholders' ownership is measured for	
the action ► Om	ega Healthcare Investo	rs, Inc. made	cash distributions on Febr	ruary 15, 2018, May 15, 2018, August 15, 2018, and	
				1, 2018, April 30, 2018, July 31, 2018, and	
October 31, 2018 respe				7, 2010, 1,011,001, 2010, 211, 2010, 2110	
				ty in the hands of a U.S. taxpayer as an adjustment per	
share or as a perc	entage of old basis 🕨 🗚	portion of ea	ch cash distribution paid b	y Omega Healthcare Investors, Inc. during the calendar	
year 2018 is not taxable	e as a dividend under S	Section 301(c)(1), but is applied against b	pasis under Section 301(c)(2) ("return of capital"). The	
return of capital on a pe	er share basis is:				
Distribution Date	Dividend Paid Per Sha	re Non-	Taxable Distribution (Return	n of Capital)	
2/15/18	\$0.66	\$0.2	32848		
5/15/18	\$0.66	\$0.2	32847		
8/15/18	\$0.66	\$0.2	32847		
11/15/18	\$0.66	\$0.23	32847		
As such, each shareho	lder's tax basis in the o	common stoc	k of Omega Healthcare Inve	estors, Inc. is decreased by the lesser of the amount	
	·			x basis in such common stock.	
				A SECTOR IN SECTION OF SECTION	
				·····	
46 Deceribe the colour	lation of the above is b			aking ang kanada ang kina panggakan panggan ang manggakan ang kina	
	~		• •	ation, such as the market values of securities and the	
				stributions made by Omega Healthcare Investors, Inc.	
				8 current earnings and profits determined under	
Sections 312 and 316.	Total cash distributions	s to the comn	non shares made during the	e calendar year were \$528,948,957 and the 2018 current	
				in a total return of capital for the tax year 2017	
attributable to all share	holders of the commor	n stock in the	amount of \$186,612,555.		
					
Accordingly, the return	of capital percentage i	is 35.2798809	<mark>% (\$186,612,555/\$528,948,</mark> 95	57).	
	_				
					

Part	Ш	Organizational Action	continuea)		
17 l	ist the	applicable Internal Revenue C	Code section(s) and subsection(s) upon v	which the tax treatment is based	Sections 301, 312, and 316.
					· · · · · · · · · · · · · · · · · · ·
					-
18 (an an	y resulting loss be recognized?	No loss can be recognized as a re	esult of the cash distributions t	o the common shareholders.
			- Alkal-st		
		•			
					· · · · · · · · · · · · · · · · · · ·
			ary to implement the adjustment, such a	s the reportable tax year ► <u>The r</u>	eporting tax year is the 2018
<u>calend</u>	ar yea	<u>r </u>			
		No. 11			
			 		
		1			
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			·		
	Unde	r penalties of perjury, I declare that	tt I have examined this return, including acco	mpanying schedules and statements	, and to the best of my knowledge and
٠.	belie	r, it is true, correct, and complete. L	Declaration of preparer (other than officer) is b	ased on all information of which prepa	arer has any knowledge.
Sign Here		~/		9	14/2019
nere	Signa	ature ►		Date ►	14/2019
	Drin+	your name ► Michael D. Ritz)	Title ► Chief Acc	ounting Officer
Da!-J	Frant	Print/Type preparer's name	Preparer's signature	Date Date	DTIM
Paid Prop) V C V	Nafis Chowdhury	Nafis Chowdhory	03/09/19	Check if FIN P01671765
Prepa Use (Firm's name ► Ernst & You		.	Firm's EIN ▶ 34-6565596
	III Y	Firm's address ► 1775 Tyson			Phone no. 703-747-1000
Cand E	rm 80		tatements) to: Department of the Treasu	ny Internal Revenue Service Og	