

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I 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	
Michael D. Ritz	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, Suite 200		Hunt Valley, MD 21030	
8 Date of action	9 Classification and description		
February 15, 2018	Common Stock		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
681396100		OHI	

## 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 15, 2018, May 15, 2018, August 15, 2018, and November 15, 2018 to each of its common stock shareholders of record on January 31, 2018, April 30, 2018, July 31, 2018, and October 31, 2018 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 2018 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	Dividend Paid Per Share	Non-Taxable Distribution (Return of Capital)
2/15/18	\$0.66	\$0.232848
5/15/18	\$0.66	\$0.232847
8/15/18	\$0.66	\$0.232847
11/15/18	\$0.66	\$0.232847

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 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 2018 calendar year to the amount of Omega Healthcare Investors, Inc.'s 2018 current earnings and profits determined under Sections 312 and 316. Total cash distributions to the common shares made during the calendar year were \$528,948,957 and the 2018 current earnings and profits, attributable to the common shares, were \$342,336,402 resulting in a total return of capital for the tax year 2017 attributable to all shareholders of the common stock in the amount of \$186,612,555.

Accordingly, the return of capital percentage is 35.279880% (\$186,612,555/\$528,948,957).

**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 2018 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 ► Michael D. Ritz

Title ► Chief Accounting Officer

**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Nafis Chowdhury

Preparer's signature

Nafis Chowdhury

Date

03/09/19

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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May 15, 2018		Common Stock	
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Signature ►

Date ►

3/11/2019

Print your name ► Michael D. Ritz

Title ► Chief Accounting Officer

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Nafis Chowdhury

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8 Date of action <b>August 15, 2018</b>		9 Classification and description <b>Common Stock</b>	
10 CUSIP number <b>681396100</b>	11 Serial number(s)	12 Ticker symbol <b>OHI</b>	13 Account number(s)

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Print your name ► **Michael D. Ritz**

Title ► **Chief Accounting Officer**

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**Nafis Chowdhury**

Preparer's signature

*Nafis Chowdhury*

Date

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Check ☐ if  
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8 Date of action <b>November 15, 2018</b>		9 Classification and description <b>Common Stock</b>	
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