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	g Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
				•
Omega Healthcare Inves		14 = 1 1		38-3041398
3 Name of contact for a	additional information	4 Telephor	e No. of contact	5 Email address of contact
Michael D. Ritz		Compliance@OmegaHealthcare.com		
	r P.O. box if mail is not	delivered to	410-427-1700 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 Class	sification and description	•
February 15, 2017		Commor	n Stock	
10 CUSIP number	11 Serial number		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, 2017, May 15, 2017, August 15, 2017, and
November 15, 2017 to ea	ch of its common sto	ock sharehold	ders of record on January 3	1, 2017, May 1, 2017, August 1, 2017, and
October 31, 2017 respec	tively.			
W-100.				
			*	
	a inter-			
National Control of the Control of t				
15 Describe the quantit	ative effect of the orga	nizational act	ion on the basis of the securi	ty in the hands of a U.S. taxpayer as an adjustment per
				ega Healthcare Investors, Inc. during the calendar year
		on 301(c)(1), t	out is applied against basis	under Section 301(c)(2) ("return of capital"). The return
of capital on a per share				
	ividend Paid Per Sha	***************************************	Faxable Distribution (Return	n of Capital)
·····	0.62		27546	
	0.63		31216	
	0.64		34887	
	0.65		38557	
				estors, Inc. is decreased by the lesser of the amount
of the shareholder's shar	re of the return of cap	oital distributi	ons or the shareholder's ta	x basis in such common stock.
16 Describe the calcula	tion of the abanca in b	sad the e	lata that arrananta tha aglarda	tion, such as the market values of securities and the
	-		• •	
				stributions made by Omega Healthcare Investors, Inc.
William Willia				7 current earnings and profits determined under
				e calendar year were \$502,645,764 and the 2017 current
				in a total return of capital for the tax year 2017
auributable to all shareh	plaers of the commo	1 Stock in the	amount of \$184,476,244.	
A popular - le st-	Farrier	- 00 7040410	/ (#404 470 044 #coo o - = = =	
Accordingly, the return o	r capital percentage	is 36.7010449	6 (\$184,476,244/\$502,645,76	94),

Par	U II	<u> </u>	Organizational Action (continue	⁽¹⁾		
17	Lis	t the	applicable Internal Revenue Code section	on(s) and subsection(s) upon which th	e tax treatment is based I	Sections 301, 312, and 316.
						
					1	
					14	
					•	
18	Са	n any	resulting loss be recognized? ► No lo	ss can be recognized as a result of	the cash distributions t	o the common shareholders.
			·			•
··········		····				
						- 1 11 11 11 11 11 11 11 11 11 11 11 11
19	Pro	vide	any other information necessary to imple	ement the adjustment, such as the re	portable tax year ▶ The re	eporting tax year is the 2017
calen	dar	year				
	•••••					oracaroca ar ar arcamanamusuus
						·
						I
				•		
			penalties of perjury, I declare that I have exa it is true, correct, and complete. Declaration of			
Sign		Denei,	it is true, correct, and complete. Declaration to	preparer (other than officer) is based off	an information of which prepa	ilei ilas ally kribwieuge.
Here	. I	Signa	ture • <u>Muul</u>	1	Date ▶	129/2018
		Print v	our name ► Michael D. Ritz	(()	Title ► Chief Acc	ounting Officer
Paic			Print/Type preparer's name	Preparer's signature	Date	Check PTIN
Prep		er	Nafis Chowdhury	Nafis Chowdhovy	05/11/18	self-employed P01671765
Use			Firm's name Frnst & Young U.S. L	•		Firm's EIN ➤ 34-6565596
Sand	Eor	m èa	Firm's address ► 1775 Tysons Blvd, Ty		nal Payanua Sarvica, Oca	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 Repo	orting Issuer			.
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare	Investors Inc			38-3041398
	t for additional information	4 Telephor	e No. of contact	5 Email address of contact
				2 Eman dodrops of osmaol
Michael D. Ritz 410-427-1700				Compliance@OmegaHealthcare.com
*****	eet (or P.O. box if mail is not	delivered to		7 City, town, or post office, state, and ZIP code of contact
303 International C	ircle, Suite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
May 15, 2017		Commor	n Stock	
10 CUSIP number	11 Serial number((s)	12 Ticker symbol	13 Account number(s)
681396100			ОНІ	
		TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT		e 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	uary 15, 2017, May 15, 2017, August 15, 2017, and
		ock sharehold	lers of record on January 31	, 2017, May 1, 2017, August 1, 2017, and
October 31, 2017 re	spectively.		7.000	· eminterantinantination
				· · · · · · · · · · · · · · · · · · ·
				·
15 Describe the a	uantitative effect of the orga	nizational act	ion on the basis of the security	y in the hands of a U.S. taxpayer as an adjustment per
				ega Healthcare Investors, Inc. during the calendar year
2017 is not taxable	== as a dividend under Sectio	on 301(c)(1). t	out is applied against basis of	under Section 301(c)(2) ("return of capital"). The return
of capital on a per s			acto approva agamer basis t	and session as long to recent of supremy. The recent
Distribution Date	Dividend Paid Per Shar	re Non-	Faxable Distribution (Return	of Capital)
2/15/17	\$0.62		27546	· · · · · · · · · · · · · · · · · · ·
5/15/17	\$0.63		31216	
8/15/17	\$0.64	\$0.23	34887	
11/15/17	\$0.65	\$0.23	38557	
As such, each share	eholder's tax basis in the c	common stoc	k of Omega Healthcare inves	stors, Inc. is decreased by the lesser of the amount
of the shareholder's	s share of the return of cap	ital distributi	ons or the shareholder's tax	basis in such common stock.
16 Describe the ca	alculation of the change in b	asis and the o	lata that supports the calculat	ion, such as the market values of securities and the
valuation dates	F ► The change in basis wa	as determined	d by comparing the cash dis	tributions made by Omega Healthcare Investors, Inc.
				current earnings and profits determined under
Sections 312 and 31	l6. Total cash distributions	to the comn	non shares made during the	calendar year were \$502,645,764 and the 2017 current
earnings and profits	s, attributable to the comm	on shares, w	ere \$318,169,520 resulting ir	n a total return of capital for the tax year 2017
	areholders of the commor			
Accordingly, the ret	urn of capital percentage i	s 36.7010449	6 (\$184,476,244/\$502,645,764	4).

Part	Щ	Organizational Action (con	tinuea)				
17 L	ist the	applicable Internal Revenue Code	section(s) and subsection(s) u	pon which the tax t	reatment is based •	➤ Sections 30	1, 312, and 316.
		<u> </u>					
		· usura/makr					
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						-	
	•						
18 C	an an	y resulting loss be recognized? ▶	No loss can be recognized a	s a result of the ca	ash distributions to	o the common s	hareholders.

				•			
			•				
-							
19 Proceedings		any other information necessary to r.	o implement the adjustment, s	uch as the reportab	le tax year ► The re	eporting tax year	r is the 2017
						•	
							· ····
							•
			" "				
			· · · · · · · · · · · · · · · · · · ·				
-							
	Unde	er penalties of perjury, I declare that I ha	eve examined this return, including	accompanying scher	dules and statements.	and to the best of	my knowledge and
		f, it is true, correct, and complete. Decla					
Sign		<i>^</i>	1 ~	_			
Here	Signa	ature►	(4)		Date ►	129/2	018
	Print	your name ► Michael D. Ritz			Title ► Chief Acc	ounting Officer	
Paid		Print/Type preparer's name	Preparer's signature		Date		ΓÍΝ
		Nafis Chowdhury	Nafis-Chowshovy		05/11/18	self-employed	P01671765
Prepa		Firm's name Ernst & Young			1	Firm's EIN ▶	
Use C	nly	1					34-6565596
Send Fo	rm ar	Firm's address ► 1775 Tysons BI 337 (including accompanying stater		reacting Internal Pa	venue Service Occ		703-747-1000 054
2017411	90	or morading accompanying states	nonta) to: Department of the L	reasony, miterial Ne	volue del vide, dyd	, U 1 U+2U1-UU	, u – ,

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

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Report	ting Issuer			
1 Issuer's name			***************************************	2 Issuer's employer identification number (EIN)
Omega Healthcare In	vestors, Inc.			38-3041398
	or additional information	4 Telephor	ne No. of contact	5 Email address of contact
Michael D. Ritz			410-427-1700	Compliance@OmegaHealthcare.com
6 Number and stree	t (or P.O. box if mail is not	delivered to		7 City, town, or post office, state, and ZIP code of contact
303 International Circ	cle, Suite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
A 45 0047			a	
August 15, 2017 10 CUSIP number	11 Serial number(Commor	12 Ticker symbol	12 Account mumb ou(a)
10 000si iluliabel	11 Senai namber(5)	12 Hicker Symbol	13 Account number(s)
681396100			ОНІ	
	zational Action Attac	h additiona		e back of form for additional questions.
				e against which shareholders' ownership is measured for
				uary 15, 2017, May 15, 2017, August 15, 2017, and
November 15, 2017 to	each of its common sto	ck sharehold	ders of record on Japuary 3	1, 2017, May 1, 2017, August 1, 2017, and
October 31, 2017 resp		OR SHAFOTOT	aois of record off surface y s	1, 2017, May 1, 2017, Magast 1, 2017, and
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				· · · · · · · · · · · · · · · · · · ·
		·		
1 1111				17
				1 - MANAGEMENT
15 Describe the qua	intitative 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
share or as a per	centage of old basis > A	portion of ea	ch cash distribution by Ome	ega Healthcare Investors, Inc. during the calendar year
2017 is not taxable as	a dividend under Section	<u>n 301(c)(1), l</u>	out is applied against basis	under Section 301(c)(2) ("return of capital"). The return
of capital on a per sha	are basis is:			
Distribution Date	Dividend Paid Per Shar	e Non-	Faxable Distribution (Return	of Capital)
2/15/17	\$0.62	\$0.2	27546	
5/15/17	\$0.63	\$0.2	31216	
8/15/17	\$0.64	\$0.23	34887	
<u>11/15/17</u>	\$0.65		38557	
				stors, Inc. is decreased by the lesser of the amount
of the shareholder's s	hare of the return of cap	ital distributi	ons or the shareholder's tax	k basis in such common stock.
			····	
				tion, such as the market values of securities and the
				tributions made by Omega Healthcare Investors, Inc.
				7 current earnings and profits determined under
				calendar year were \$502,645,764 and the 2017 current
				n a total return of capital for the tax year 2017
attributable to all shar	eholders of the commor	stock in the	amount of \$184,476,244.	
Accordingly, the retur	n of capital percentage i	s 36,7010449	6 (\$184,476,244/\$502,645,76	4).
- numini municu				· · · · · · · · · · · · · · · · · · ·

Pari		Organizational Action (continu	ed)		
		e applicable Internal Revenue Code sec		he tax treatment is based ▶	Sections 301, 312, and 316.
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					······································
18	Can ar	ny resulting loss be recognized? ► No	loss can be recognized as a result o	f the cash distributions to	the common shareholders.
19 F calend		e any other information necessary to imp ar.	plement the adjustment, such as the re	eportable tax year ▶ <u>The re</u>	porting tax year is the 2017

		······································			
Sign	Unde belie	er penalties of perjury, I declare that I have e f, it is true, correct, and complete. Declaration	of preparer (other than officer) is based on	ng schedules and statements, a all information of which prepar	and to the best of my knowledge and er has any knowledge.
Here	Signa	ature▶MMUU	13	Date ►5	129 12018
	Print	your name ► Michael D. Ritz	I Propagating constitute		ounting Officer
Paid		Print/Type preparer's name	Preparer's signature		Check if PTIN
Prep		Nafis Chowdhury			self-employed P01671765
Use (Firm's EIN ► 34-6565596
0		Firm's address > 1775 Tysons Blvd,	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 Repo	rting Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare I	Investors Inc			20.2041200
*****	t for additional information	4 Telephone No. of co	ntact	38-3041398 5 Email address of contact
		+ Tolophone No. of col	naot	Cinal address of contact
Michael D. Ritz		410-427	7-1700	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 Ci	rcle, Suite 200			Hunt Valley, MD 21030
8 Date of action		9 Classification and	d description	
November 15, 2017		Common Stock	-	
10 CUSIP number	11 Serial number(s) 12 Ticke	r symbol	13 Account number(s)
681396100		OHI		
			***************************************	back of form for additional questions.
				against which shareholders' ownership is measured for
Neverther 15, 2017	Omega Healthcare Investo	s, Inc. made cash distri	butions on Febru	ary 15, 2017, May 15, 2017, August 15, 2017, and
		ck snareholders of reco	rd on January 31	, 2017, May 1, 2017, August 1, 2017, and
October 31, 2017 res	spectively.			7,77
,				
				manu-

	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
		- manual		MANUFACTURE CONTRACTOR
15 Describe the qu	uantitative effect of the orga	nizational action on the b	asis of the security	in the hands of a U.S. taxpayer as an adjustment per
				ga Healthcare Investors, Inc. during the calendar year
2017 is not taxable a	is a dividend under Sectio	n 301(c)(1), but is applie	ed against basis u	under Section 301(c)(2) ("return of capital"). The return
of capital on a per s	hare basis is:			
Distribution Date	Dividend Paid Per Shar	e Non-Taxable Dis	tribution (Return	of Capital)
2/15/17	\$0.62	\$0.227546		
5/15/17	\$0.63	\$0.231216		
8/15/17	\$0.64	\$0.234887	·	
11/15/17	\$ 0.65	\$0.238557		
				stors, Inc. is decreased by the lesser of the amount
of the shareholder's	share of the return of cap	ital distributions or the	shareholder's tax	basis in such common stock.
40 Danade de la	landada a filosos los ser estados de la composição de la composição de la composição de la composição de la co			
				ion, such as the market values of securities and the
				tributions made by Omega Healthcare Investors, Inc.
	***************************************	······································		current earnings and profits determined under
				calendar year were \$502,645,764 and the 2017 current
				a total return of capital for the tax year 2017
atti ibutable to ali Sik	areholders of the commor	Stock in the amount of	\$184,476,244.	
Accordingly the retu	urn of capital percentage i	= 36 70104404 (¢104 476	2/4/\$502 6/5 704)
, woordingry, the rett	ann or capital percentage I	3 30.70 104470 (\$104,470	,८+4,७७८,७४३,७४	VI
	un municipality	***************************************		· · · · · · · · · · · · · · · · · · ·
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-		
	. //			

Part	Щ	Organizational Action (conti	nued)		
17 L	ist the	e applicable Internal Revenue Code s	ection(s) and subsection(s) upon w	hich the tax treatment is based	 Sections 301, 312, and 316.
mu					nuu.
					<u>,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
			NATIONAL AND		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
			***************************************		***************************************
	············				
				·	
40 0					
18 C	an an	y resulting loss be recognized? ► N	o loss can be recognized as a re	sult of the cash distributions t	to the common shareholders.

			· · · · · · · · · · · · · · · · · · ·		

		VI. TANA AND AND AND AND AND AND AND AND AND		***************************************	
					771000000000000000000000000000000000000
19 P	rovide	any other information necessary to i	molement the adjustment, such as	the reportable tay year ▶ The r	enorting tay year is the 2017
calenda		_		The reportable tax year P The r	eporting tax year is the 2017
04707100	ar you				***************************************
		i			***************************************
-					
					, , , , , , , , , , , , , , , , , , ,
	Unde	r penalties of perjury, I declare that I have	examined this return, including accom	panying schedules and statements	and to the best of my knowledge and
	bėliet	f, it is true, correct, and complete. Declarat	tion of preparer (other than officer) is ba	sed on all information of which prepared	arer has any knowledge.
Sign		0.1.1	11 11		-/ /
Here	Signe	ature▶MUN		Date ▶	5/29/2018
	Print	your name ► Michael D. Ritz		Title ► Chief Acc	counting Officer
Paid		Print/Type preparer's name	Preparer's signature	Date	DTIN
	ro*	Nafis Chowdhury	Nafis Chowdhovy	05/11/18	Check if Final self-employed P01671765
Prepa Use C		Firm's name ► Ernst & Young U.			Firm's EIN ▶ 34-6565596
USE C	, i ii y	Firm's address ► 1775 Tysons Blvd	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Phone no. 703-747-1000
Send Fo	rm 89	37 (including accompanying stateme		/, Internal Revenue Service, Oct	