Form **8937**

(December 2011)

Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Re	porting Issuer		
1 Issuer's name	9		2 Issuer's employer identification number (EIN)
Omega Healthca	re Investors, Inc.		38-3041398
3 Name of cont	tact for additional information	4 Telephone No. of contact	5 Email address of contact
Michael D. Ritz		410-427-1700	Compliance & Omegat leadth ages
	street (or P.O. box if mail is not	delivered to street address) of contact	Compliance@OmegaHealthcare.com 7 City, town, or post office, state, and Zip code of contact
•	,		only, town, or post office, state, and zip code of contact
200 International	Circle, Suite 3500		Hunt Valley, MD 21030
8 Date of action		9 Classification and description	Triente vulley, WID 2,1000
February 16, 201	c	Common stands	
10 CUSIP numb		Common stock s) 12 Ticker symbol	12 Aggreet manch an(a)
	- John Hambort	oy Tickel Symbol	13 Account number(s)
68193610		ОНІ	
			e back of form for additional questions.
14 Describe th	e organizational action and, if a	policable, the date of the action or the date	e against which shareholders' ownership is measured for
the action ▶	Omega Healthcare Investo	rs. Inc. made cash distributions on Febr	uary 16, 2016, May 16, 2016, August 15, 2016 and
November 15, 20	16 to each of its common sto	ck shareholders of record on February 2	2 2016 May 2 2016 August 1 2016 and
October 31, 2016		ok shareholders all record off I ebitary	z, 2010, May 2, 2010, August 1, 2016 anu
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	· · · · · · · · · · · · · · · · · · ·		
share or as	a percentage of old basis ► A	portion of each cash distribution by Om	ty in the hands of a U.S. taxpayer as an adjustment per ega Healthcare Investors, Inc. during the calendar year under Section 301(c)(2) ("return of capital"). The return
of capital on a pe	er share basis is:		and Basilem 30 1(0)(2) (Tetalm of Capital). The return
Distribution Date		e Non-Taxable Distribution (Return	of Capital)
2/16/16	\$0.57	\$0.077736	
5/16/16	\$0.58	\$0.079099	
8/15/16	\$0.60	\$0.081827	
11/15/16	\$0.61	\$0.083191	
As such, each sh	nareholder's tax basis in the o		estors, Inc. is decreased by the lesser of the amount
of the sharehold	er's share of the return of cap	oital distributions or the shareholder's ta	x basis in such common stock.
valuation da	ates The change in basis w	as determined by comparing the cash di	ation, such as the market values of securities and the stributions made by Omega Healthcare Investors, Inc.
during the 2016	calendar year to the amount o	of Omega Healthcare Investors, Inc.'s 20	16 current earnings and profits determined under
Sections 312 and	d 316. Total cash distributions	s to the common shares made during the	e calendar year were \$453,348,981 and the 2016 current
earnings and pro	ofits, attributable to the comm	on shares, were \$391,521,909 resulting	in a total return of capital for the tax year 2016
attributable to al	l shareholders of the commo	1 stock in the amount of \$61,827,072.	
Accordingly, the	return of capital percentage	is 13.637854% (\$61,827,072/\$453,348,98°	1).
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Pai	rt II	Organizational Action (continued)	
17	List	he applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based >	Sections 301, 312 and 316
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		The state of the s	
		CONTROL OF THE PROPERTY OF THE	
			<u> </u>
18	Can	any resulting loss be recognized? No loss can be recognized as a result of the cash distributions to	the common sharoholdere
	- Our	NO 1033 CHIT DE TOCOGNIZE O UN THE CUSTICUS INSCRIBATION TO	the common shareholders.
	-		
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		• /-	
			, i.i.
		# + - Johnson	
40	Drou	ide any other information necessary to implement the adjustment, such as the reportable tax year ► <u>The re</u>	porting toy year in the 2010
19 cale	ndar y		Jording tax year is the 2016
			<u> </u>
		· · ·	
			
	i li	nder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, a slief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prepar	and to the best of my knowledge and
Sig	1		
He		ignature ▶ Date ▶	3-1-17
		ignature ► Date ►	<i>A A</i> 2
		rint your name ► /// CAC Text Title ► Print/Type preparer's name Preparet's signature Date	Chack D # PTIN
Pa Pr	id epar		Check if if self-employed P01443847
	e Or	Firm's name Frnst & Young U.S. LLP	Firm's EIN ► 34-6565596
			Phone no. 703-747-1000 en UT 84201-0054
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Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

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1 Issuer's name 2 Issuer's employer identification number (EIN)
A Telephone No. of contact 1
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8 Number and street (or P.O. box if mail is not delivered to street address) of contact 200 International Circle, Suite 3500 8 Date of action 9 Classification and description Common stock 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 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 16, 2016, May 16, 2016, August 15, 2016 and November 15, 2016 to each of its common stock shareholders of record on February 2, 2016, May 2, 2016, August 1, 2016 and October 31, 2016 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 by Omega Healthcare Investors, Inc. during the calendar year 2016 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) 10 So. 8 So.07736 11/15/16 \$0.58 So.077909 11/15/16 \$0.60 So.081827 11/15/16 \$0.60 So.083191 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 change in basis and the data that supported the calculation, such as the market values of securities and the valuation dates ► The change in basis was determined by comparing the calculation, such as the market values of securities and the valuation dates ► The change in basis was determined by comparing the calculation, such as the market values of securities and the valuation dates ► The change in basis was determined by co
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Sections 312 and 316. Total cash distributions to the common shares made during the calendar year were \$453,348,981, and the 2016 current
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cornings and profits, ett-libutable to the name of the control of
earnings and profits, attributable to the common shares, were \$391,521,909 resulting in a total return of capital for the tax year 2016
attributable to all shareholders of the common stock in the amount of \$61,827,072.
Accordingly, the return of capital percentage is 13.637854% (\$61,827,072/\$453,348,981).
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Par	t II	Organizational Action (continued)	
17	List th	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based >	Sections 301, 312 and 316
		TABLE TRANSPORTED TO THE TRANSPO	
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***		Complete Company Compa	** ***
		- The state of the	
		THE RESERVE OF THE PROPERTY OF	
18	Can a	y resulting loss be recognized? ► No loss can be recognized as a result of the cash distributions to the	common shareholders.
		-	
		The state of the s	
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		r or many section at the section of	
			1
		101 TATE OF THE SECOND	
19	Provid	e any other information necessary to implement the adjustment, such as the reportable tax year ▶ The repor	ting tax year is the 2016
calen	dar ye		
			<u> </u>
		THE STATE OF THE S	
	T.,		
	beli	er penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and of, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer h	to the best of my knowledge and as any knowledge.
Sign	,	\sim Λ \sim	· •
Here	<u>.</u>	ature ► MMM// / Date ►	3-1-17
		t your name Michael Rite Title >	Do
Paid	d		eck if PTIN
	pare		f-employed P01443847
Use	Only		m's EIN ► 34-6565596 one no. 703-747-1000
Send	Form	937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Orden	

Form **8937**

(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Issuer's name Omega Healthcare Investo				· · · · · · · · · · · · · · · · · · ·
				2 Issuer's employer identification number (EIN)
	rs, Inc.			38-3041398
3 Name of contact for add	ditional information	4 Telephor	ne No. of contact	5 Email address of contact
Michael D. Ritz			140 407 4700	
6 Number and street (or P	O box if mail is not d	lelivered to	410-427-1700	Compliance@OmegaHealthcare.com
a manipor una sa ser for r	.o. box ii man is not u	ienvereu to :	street address) of contact	7 City, town, or post office, state, and Zip code of contact
200 International Circle, Su	uite 3500			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
August 15, 2016		Commo		
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)
681936100			ОНІ	
Part II Organization	onal Action Attach	additiona		e back of form for additional questions.
14 Describe the organizat	tional action and, if ap	plicable, 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 Febru	uary 16, 2016, May 16, 2016, August 15, 2016 and
November 15, 2016 to each	of its common stoc	k sharehold	ders of record on February 2	, 2016, May 2, 2016, August 1, 2016 and
October 31, 2016 respectiv			our of record of the cordary z	, 2010, May 2, 2010, August 1, 2010 and
15 Describe the quantitati	ive effect of the organ	izational aal	ian on the besie of the securit	y in the hands of a U.S. taxpayer as an adjustment per
share or as a percenta	rge of old basis ► A n	ortion of o	solo cook distribution by Con	y in the hands of a U.S. taxpayer as an adjustment per
2016 is not tayable as a div	idend under Section	201/6/(1)	but is applied against basis	ega Healthcare Investors, Inc. during the calendar year
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	idend Paid Per Share	New	<u> </u>	
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2/10/10 30.		40.0	Taxable Distribution (Return	of Capital)
			77736	of Capital)
5/16/16 \$0.	58	\$0.07	77736 79099	of Capital)
5/16/16 \$0.8 8/15/16 \$0.8	58 60	\$0.07 \$0.08	77736 79099 31827	of Capital)
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Part	Ш	Organizational Action (continued)			
17	List the	e applicable Internal Revenue Code section(s) and subsection(s) upon which the 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 of the cash distribu	utions to t	the common st	nareholders.
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		- 1 MAY 104 (1 MARIE) - 1			

	Provid	le any other information necessary to implement the adjustment, such as the reportable tax year ar.	► The rep	oorting tax year	is the 2016

		- Company of the second of the		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
					
	Line	der penalties of perjury, I declare that I have examined this return, including accompanying schedules and sta	atamonte a	and to the best of	mu knowlodes and
	beli	ief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of wi	hich prepare	er has any knowle	dge.
Sign Here	.	Marsh R		3-1-1	7
	Sigi	nature Date Date		2 / 3	
	•	nt your name ► Prict \(\text{VN}\) \(\text{U}\) \(\text{VN}\) \(\text{Prip}\) \(\text{Title}\) \(\text{Prip}\) \(\text{Date}\)		Charle D # PT	· ·
Paid		* 7 /	I .	Check if FI self-employed	
	Darei			Firm's EIN ►	P01443847 34-6565596
use 	Only	Firm's address ► 8484 Westpark Drive, McLean, VA 22102			703-747-1000
Send	Form 8	8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Ser	vice, Ogde		

Form **8937**

(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

1 Issuer's name				
				2 Issuer's employer identification number (EIN)
Omega Healthcare Invest	ors. Inc.			38-3041398
3 Name of contact for ac		4 Telephon	e 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	t delivered to s	treet address) of contact	7 City, town, or post office, state, and Zip code of contact
200 International Circle, S	uite 3500			Hunt Valley, MD 21030
8 Date of action		9 Class	ification and description	···
November 15, 2016 10 CUSIP number	dd Oadal	Commor		
10 Cosir fluniber	11 Serial number	(S)	12 Ticker symbol	13 Account number(s)
Part II Organizati	onal Action Atta	ch additional	Statements if peoded. See	e back of form for additional questions.
14 Describe the organiza	ational action and, if	applicable the	date of the action or the date	against which shareholders' ownership is measured for
the action ► Omega	Healthcare Investo	ars Inc made	cash distributions on Eahr	uary 16, 2016, May 16, 2016, August 15, 2016 and
November 15, 2016 to eac	th of its common sto	nck sharehold	lers of record on February 2	, 2016, May 2, 2016, August 1, 2016 and
October 31, 2016 respecti		SON SHARCHBIC	ACIS OF TECOTE OF T COLUMN Y Z	, 2010, May 2, 2010, August 1, 2010 and

		<u> </u>		
15 Describe the quantita	tive effect of the orga	anizational act	ion on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per
snare or as a percent	age of old basis > A	portion of ea	ch cash distribution by Ome	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 t				
	vidend Paid Per Sha		Taxable Distribution (Return	of Capital)
	0.57		7736	
	0.58		9099	
	0.60	\$0.08		
).6 <u>1</u>	\$0.08	92101	
		common stoc	k of Omega Healthcare Inve	stors, Inc. is decreased by the lesser of the amount
		common stoc	k of Omega Healthcare Inve	estors, Inc. is decreased by the lesser of the amount x basis in such common stock.
		common stoc	k of Omega Healthcare Inve	
of the shareholder's share	e of the return of ca	common stoc pital distribut	k of Omega Healthcare Inveions or the shareholder's ta	x basis in such common stock.
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Par	וו	Organizational Action (continued)	
17	List	t the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based Sec	tions 301, 312 and 316
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18	Car	n any resulting loss be recognized? No loss can be recognized as a result of the cash distributions to the co	ımmon shareholders.
		The state of the s	, <u>, , , , , , , , , , , , , , , , , , </u>
			1914
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		,	
19	Pro	ovide any other information necessary to implement the adjustment, such as the reportable tax year ▶ <u>The reporting</u>	g tax year is the 2016
<u>calen</u>	dar	year.	-
			-
			<u>, , , , , , , , , , , , , , , , , , , </u>
	_		
		Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to t belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has a	ne best of my knowledge and any knowledge.
Sign	١	, ,	, ,
Here	<u>م</u> ا	Signature▶ MWM / Date▶ 3	-1-1フ
		Print your name ► Mchaer Rite ► C	90
Paid	d t	Print/Type preparer's name Preparer's signature Date Check	if PTIN
Pre		rer Brian M. Lynch Secan Synch 02/27/17 self-en	
Use		nly Firm's name ► Ernst & Young U.S. LLP Firm's	· · · · · · · · · · · · · · · · · · ·
	F	Firm's address ► 8484 Westpark Drive, McLean, VA 22102 Phone	