## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting	Issuer			
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
		·		
Neal A. Ballew			410-427-1700	Compliance@OmegaHealthcare.com
6 Number and street (or	P.O. box if mail is no	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
303 International Circle, S	Suite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
Feb 15, 2022	44 0 - 1 - 1 - 1 - 1 - 1	Commor		40. 4
10 CUSIP number	11 Serial number	(S)	12 Ticker symbol	13 Account number(s)
001020100			O.U.	
681936100 Part II Organizati	ional Action Atta	ch additiona	OHI statements if needed S	ee back of form for additional questions.
				ate against which shareholders' ownership is measured for
				oruary 15, 2022, May 13, 2022, August 15, 2022, and
November 15, 2022 to each	ch of its common st	ock sharehold	ders of record on February	7, 2022, May 2, 2022, August 1, 2022 and
November 1, 2022 respec	tively.			
share or as a percent year 2022 is not taxable a return of capital on a per	tage of old basis PASS a dividend under Sasassassassassassassassassassassassassa	portion of ea Section 301 (o	ch cash distribution paid l	rity in the hands of a U.S. taxpayer as an adjustment per by Omega Healthcare Investors, Inc. during the calendar t basis under Section 301 (c)(2) ("return of capital"). The
Distribution Date	Dividends Paid P	er Share		stribution(Return of Capital)
2/15/2022	\$0.67		\$0.0238	
5/13/2022	\$0.67		\$0.0238	
8/15/2022 11/15/2022	\$0.67 \$0.67		\$0.0238 \$0.0238	
		common stor		vestors, Inc. is decreased by the lesser of the amount
				's tax basis in such common stock.
of the shareholder's share	e or the return or the	capital disti	ibution of the shareholder	3 tax basis in such common stock.
valuation dates ► Th during the 2022 calendar Section 312 and 316. Tota	e change in basis w year to the amount al cash distributions	as determine of Omega He to the comm	d by combining the cash call t	lation, such as the market values of securities and the distributions made by Omega Healthcare Investors, Inc. 022 current earnings and profits determined under e calendar year were \$632,892,724 and the 2022 current
			•	g in a total return of capital for the tax year 2022
attributable to all shareho	olders of the commo	n stock in the	e amount of \$22,509,508.	
Annualization to	Casalial	:- 0 FF00070	(#22 500 500/#222 222 ==	A).
Accordingly, the return of	r capital percentage	ıs 3.556607%	(\$22,509,508/\$632,892,724	4).

Part	ш	Organizational Action (continued	7)				
<b>17</b> L	_ist the	applicable Internal Revenue Code section	on(s) and subsection(s) นเ	oon which the tax treatm	ent is based ▶	Section 30	01, 312, and 316
18 (	Can an	y resulting loss be recognized? ► No lo	ss can be recognized a	s a result of the cash d	istribution to	the common	shareholders.
		any other information necessary to impl	ement the adjustment, su	uch as the reportable tax	year ► The r	eporting tax ye	ear is the 2022
calend	lar yea	ır.					
		er penalties of perjury, I declare that I have ex f, it is true, correct, and complete. Declaration					
Sign			•			•	-
Here	Sign	ature Neal Ballew		Date	Date ► 1/27/2023		
	Print	your name ► Neal A. Ballew	In	Title		ounting Office	
Paid		Print/Type preparer's name	Preparer's signature	Dat	。 /26/2023	Check if self-employed	PTIN P01671765
Prep		Nafis Chowdhury  Firm's name ► Ernst & Young U.S. I	,	01	, _0, _0_0	Firm's EIN ▶	P01671765 34-6565596
Use	Only	Firm's address ► 1775 Tysons Blvd, T				Phone no.	703-747-1000
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Part I Reporting	Issuer						
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 Telephone N	lo. of contact	5 Email address of contact			
		·					
Neal A. Ballew			410-427-1700	Compliance@OmegaHealthcare.com			
6 Number and street (or	P.O. box if mail is no	delivered to stre	et address) of contact	7 City, town, or post office, state, and ZIP code of contact			
303 International Circle, S	Suite 200			Hunt Valley, MD 21030			
8 Date of action		9 Classific	ation and description				
May 13, 2022	1						
10 CUSIP number	11 Serial number	(S) 1	2 Ticker symbol	13 Account number(s)			
681936100 Part II Organizati	ional Action Atta		HI stamonto if needed Sc	ee back of form for additional questions.			
				te against which shareholders' ownership is measured for			
				· ·			
				ruary 15, 2022, May 13, 2022, August 15, 2022, and 7, 2022, May 2, 2022, August 1, 2022 and			
November 1, 2022 respec		ock Shareholder	s of record off rebluary	7, 2022, May 2, 2022, August 1, 2022 and			
November 1, 2022 respec	uvery.						
15 Describe the quantita	ative effect of the orga	anizational actior	on the basis of the secur	rity in the hands of a U.S. taxpayer as an adjustment per			
share or as a percent	tage of old basis ► A	portion of each	cash distribution paid b	by Omega Healthcare Investors, Inc. during the calendar			
				basis under Section 301 (c)(2) ("return of capital"). The			
return of capital on a per	share basis is:						
Distribution Date	Dividends Paid Po	er Share	Non-Taxable Dis	tribution(Return of Capital)			
2/15/2022	\$0.67		\$0.02382	293			
5/13/2022	\$0.67		\$0.02382	293			
8/15/2022	\$0.67		\$0.02382	293			
11/15/2022	\$0.67		\$0.02382	293			
·		common stock (	of Omega Healthcare Inv	vestors, Inc. is decreased by the lesser of the amount			
				s tax basis in such common stock.			
		•					
16 Describe the calculat	tion of the change in I	pasis and the dat	a that supports the calcul	ation, such as the market values of securities and the			
	•		• •	istributions made by Omega Healthcare Investors, Inc.			
				022 current earnings and profits determined under			
				e calendar year were \$632,892,724 and the 2022 current			
			•	in a total return of capital for the tax year 2022			
attributable to all shareho				in a total retain of capital for the tax year 2022			
attributable to all sharence	ders of the commo	II Stock III tile al	110dHt 01 \$22,303,300.				
Accordingly, the return of	f canital percentage	is 3 556607% (\$	22 509 508/\$632 892 72 <i>4</i>	<u>)</u>			
Accordingly, the return o	i capital percentage	15 5.555007 /6 (\$	<u>,000,000,</u> 4032,032,724	·)·			

Part	ш	Organizational Action (continued	7)				
<b>17</b> L	_ist the	applicable Internal Revenue Code section	on(s) and subsection(s) นเ	oon which the tax treatm	ent is based ▶	Section 30	01, 312, and 316
18 (	Can an	y resulting loss be recognized? ► No lo	ss can be recognized a	s a result of the cash d	istribution to	the common	shareholders.
		any other information necessary to impl	ement the adjustment, su	uch as the reportable tax	year ► The r	eporting tax ye	ear is the 2022
calend	lar yea	ır.					
		er penalties of perjury, I declare that I have ex f, it is true, correct, and complete. Declaration					
Sign			•			•	-
Here	Sign	ature Neal Ballew		Date	Date ► 1/27/2023		
	Print	your name ► Neal A. Ballew	In	Title		ounting Office	
Paid		Print/Type preparer's name	Preparer's signature	Dat	。 /26/2023	Check if self-employed	PTIN P01671765
Prep		Nafis Chowdhury  Firm's name ► Ernst & Young U.S. I	,	01	, _0, _0_0	Firm's EIN ▶	P01671765 34-6565596
Use	Only	Firm's address ► 1775 Tysons Blvd, T				Phone no.	703-747-1000
	_	,			_	_	_

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part   Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Invest	tors Inc			38-3041398
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		,		
Neal A. Ballew			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, S	Suite 200	<u> </u>		Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
Aug 15, 2022	44 Carriel records an	Commor		40. Account number (a)
10 CUSIP number	11 Serial number	(S)	12 Ticker symbol	13 Account number(s)
004020400			OUI	
681936100 Part II Organizat	 ional Action ∆tta	ch additiona	OHI I statements if needed S	ee back of form for additional questions.
				ate against which shareholders' ownership is measured for
~		• •		- ·
				oruary 15, 2022, May 13, 2022, August 15, 2022, and
November 15, 2022 to ea	ch of its common st	ock sharehold	ders of record on February	7, 2022, May 2, 2022, August 1, 2022 and
November 1, 2022 respec	ctively.			
share or as a percen	tage of old basis   as a dividend under	portion of ea	ach cash distribution paid	rity in the hands of a U.S. taxpayer as an adjustment per by Omega Healthcare Investors, Inc. during the calendar t basis under Section 301 (c)(2) ("return of capital"). The
Distribution Date	Dividends Paid P	er Share	Non-Taxable Dis	stribution(Return of Capital)
2/15/2022	\$0.67		\$0.0238	• •
5/13/2022	\$0.67		\$0.0238	293
8/15/2022	\$0.67		\$0.0238	293
11/15/2022	\$0.67		\$0.0238	293
As such, each sharehold	er's tax basis in the	common stoo	ck of Omega Healthcare Inv	vestors, Inc. is decreased by the lesser of the amount
of the shareholder's shar	e of the return of the	e capital distr	ibution of the shareholder	's tax basis in such common stock.
valuation dates ► Tr during the 2022 calendar	ne change in basis w year to the amount	ras determine of Omega He	d by combining the cash calthcare Investors, Inc.'s 2	ulation, such as the market values of securities and the distributions made by Omega Healthcare Investors, Inc. 022 current earnings and profits determined under
			•	e calendar year were \$632,892,724 and the 2022 current
			•	g in a total return of capital for the tax year 2022
attributable to all shareho	olders of the commo	n stock in the	e amount of \$22,509,508.	
A	Constitution .	!- 0 FE000E3	(400 500 500/4000 000 50	Δ.
Accordingly, the return o	r capital percentage	ıs 3.556607%	5 (\$22,509,508/\$632,892,724	4).

Par	Ш	Organizational Action (continue	a)		
17	List th	ne applicable Internal Revenue Code secti	on(s) and subsection(s) upon wh	nich the tax treatment is based ▶	Section 301, 312, and 316
18	Can a	ny resulting loss be recognized? ► No lo	oss can be recognized as a re-	sult of the cash distribution to	the common shareholders
		<u>110 K</u>	oos can bo rooginzou as a ro	sale of the sast also batter to	and dominion sharonoladisi
		de any other information necessary to imp	lement the adjustment, such as	the reportable tax year ► The re	eporting tax year is the 2022
<u>calen</u>	dar ye	ear.			
	Lla	day population of positive I declare that I have a	remained this veture including seem	on anyting askedulas and statements	and to the best of my knowledge and
		der penalties of perjury, I declare that I have exief, it is true, correct, and complete. Declaration			
Sign		1 4 - 44			
Here	Sig	nature Neal Ballew		Date ► 1/27/2	023
	5,9				<del>-</del>
	Pri	nt your name ► Neal A. Ballew		Title ► Chief Acc	ounting Officer
Paic		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prep		Nafis Chowdhury	Nafis Chowdhovy	01/26/2023	self-employed P01671765
Use			LLP		Firm's EIN ▶ 34-6565596
	J - 11	Firm's address ► 1775 Tysons Blvd, 1	Tysons VA 22102		Phone no. 703-747-1000

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Part I Reporting	Issuer						
1 Issuer's name		2 Issuer's employer identification number (EIN)					
Omega Healthcare Investo	ors Inc			38-3041398			
3 Name of contact for ad		5 Email address of contact					
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Neal A. Ballew			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, S	uite 200			Hunt Valley, MD 21030			
8 Date of action		9 Class	sification and description				
Nov 15, 2022	1						
10 CUSIP number	11 Serial number	(S)	12 Ticker symbol	13 Account number(s)			
681936100 Part II Organization	onal Action Atta	oh additiona	OHI	ee back of form for additional questions.			
				te against which shareholders' ownership is measured for			
				ruary 15, 2022, May 13, 2022, August 15, 2022, and			
November 1, 2022 respect		ock Sharehold	ders of record on rebruary	7, 2022, May 2, 2022, August 1, 2022 and			
November 1, 2022 respect	lively.						
15 Describe the quantita	tive effect of the ora	anizational act	tion on the basis of the secur	rity in the hands of a U.S. taxpayer as an adjustment per			
The state of the s	_			by Omega Healthcare Investors, Inc. during the calendar			
				basis under Section 301 (c)(2) ("return of capital"). The			
return of capital on a per s		(	у у у у и и и и и и и и и и и и и и и и	,			
Distribution Date	Dividends Paid Po	er Share	Non-Taxable Dis	tribution(Return of Capital)			
2/15/2022	\$0.67	or oriaro	\$0.02382	, , ,			
5/13/2022	\$0.67		\$0.02382				
8/15/2022	\$0.67		\$0.02382				
11/15/2022	\$0.67		\$0.02382				
·		common stor		vestors, Inc. is decreased by the lesser of the amount			
				s tax basis in such common stock.			
of the shareholder's share	e or the return or the	capital disti	ibution of the shareholder :	S (ax basis in such common stock.			
16 Describe the calculati	ion of the change in l	agaig and the	data that augments the colour	lation, such as the market values of securities and the			
	· ·			•			
				istributions made by Omega Healthcare Investors, Inc.			
				022 current earnings and profits determined under			
			•	e calendar year were \$632,892,724 and the 2022 current			
				in a total return of capital for the tax year 2022			
attributable to all shareho	Iders of the commo	n stock in the	e amount of \$22,509,508.				
			/ /hoo Foo Foo /hoos cor == -	0			
Accordingly, the return of	capital percentage	ıs 3.556607%	5 (\$22,509,508/\$632,892,724	ł).			

Pai	îi l	C	<b>Organizational Action</b> (cont	tinued)								
17	List	t the a	applicable Internal Revenue Code	section(s	s) and sub	section(s)	upon whic	h the tax tı	reatment	: is based ▶	Section 30	01, 312, and 316
18	Car	n any	resulting loss be recognized? ▶	No loss	can be re	cognized	as a resu	It of the ca	sh distr	ibution to	the common	shareholders.
19	Pro	vide a	any other information necessary to	o implem	ent the ad	ljustment,	such as th	e reportab	le tax ye	ar ▶ <u>The re</u>	eporting tax y	ear is the 2022
caler	ndar	year.										
			penalties of perjury, I declare that I hat it is true, correct, and complete. Declar									
Sigr		ii.		·	opaioi (0ti	.5	- Ji, 10 Dage	o., an iiiioi		on prepe	J. Has any Kilot	
Her	_	Signat	ure Neal Balley	v					Date ►	1/27/2	2023	
		Print v	our name ► Neal A. Ballew						Title ►	Chief Acc	ounting Offic	er
Paid			Print/Type preparer's name		Preparer's	-			Date		Check ☐ if	PTIN
Pre		er	Nafis Chowdhury		Nafis Chowl	hovy			01/2	6/2023	self-employed	P01671765
Use		· C. [	Firm's name	U.S. LLI	Р						Firm's EIN ▶	34-6565596
		,	Firm's address ► 1775 Tysons Blvd, Tysons VA 22102							Phone no.	703-747-1000	