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

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

internal Neverlue Service			F CCC Coparate metacacioner	
Part I Reporting	ssuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)		
Omega Healthcare Investor	s, Inc.			38-3041398
3 Name of contact for add	ditional information	4 Telephor	ne 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, Sui	te 200			Hunt Valley, MD 21030
8 Date of action		9 Clas	sification and description	
Feb 15, 2023				
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
681936100			ОНІ	
Part II Organization	nal Action Atta	ch additiona	□ Il statements if needed. Se	e back of form for additional questions.
				e against which shareholders' ownership is measured for
the action ► Omega	Healthcare Investor	s, Inc. made	cash distributions on February	15, 2023, May 15, 2023, August 15, 2023, and
November 15, 2023 to each	of its common stock	k shareholder	s of record on February 6, 202	23, May 1, 2023, July 31, 2023 and October 31, 2023
respectively.				
·	_			ity in the hands of a U.S. taxpayer as an adjustment per
	_			Omega Healthcare Investors, Inc. during the calendar year
capital on a per share basis		301 (0)(1), 00	it is applied against basis und	er Section 301 (c)(2) ("return of capital"). The return of
Distribution Date	Dividends Paid Pe	ar Share	Non-Taxable Distribution(Return Of Capital)
2/15/2023	\$0.67	or oriale	\$0.0530142	Tretum of Capital)
5/15/2023	\$0.67		\$0.0530142	
8/15/2023	\$0.67		\$0.0530142	
11/15/2023	\$0.67		\$0.0530142	
	· · · · · · · · · · · · · · · · · · ·	nmon stock o	· · · · · · · · · · · · · · · · · · ·	, Inc. is decreased by the lesser of the amount of the
			the shareholder's tax basis in	
Charonoladi di dharo di tho is	otam of the capital c		ino di altorioladi di tax badio in s	out out the cook.
16 Describe the calculation	on of the change in l	nacic and the	data that supports the calcul-	ation, such as the market values of securities and the
	•		• •	utions made by Omega Healthcare Investors, Inc. during the
			· · · · · · · · · · · · · · · · · · ·	ings and profits determined under Section 312 and 316.
				67,444 and the 2023 current earnings and profits,
-				or the tax year 2023 attributable to all shareholders of the
common stock in the amour		20,500 result	ing in a total return of capital is	of the tax year 2020 attributable to all shareholders of the
COMMON SCOOK III the amou	π φου,υ-το,			
Accordingly, the return of ca	apital percentage is 7	7.91257% (50	,946,477/643.867.444)	
	, p 5. 00	22. /0 (00	,,	

Pa	rt II		Organizational Action (continued	a)				
17	List [·]	the a	applicable Internal Revenue Code section	on(s) and subsection(s) upon which the tax tr	eatment	is based ▶	Section 3	01, 312, and 316
40	_		III I I I I I I I I I I I I I I I I I		ور د ما استان ما الم			h a l al a u a
18	Can	any	resulting loss be recognized?	ss can be recognized as a result of the cash	distribut	tion to the c	ommon snare	noiders.
19	Prov	/ide a	any other information necessary to impl	ement the adjustment, such as the reportab	le tax ye	ar ▶ The re	eporting tax ye	ar is the 2023
				amined this return, including accompanying scheor of preparer (other than officer) is based on all infor				
Sigi		,		,			· · · · · · · · · · · · · · · · · · ·	
Her	_	lianot	ure▶ <i>Neal Ball</i>	1	Date ►	07/18	/2024	
		oignai	ure ▶ <i>Neal Dalls</i>		Date			
	P	Print v	our name ► Neal A. Ballew		Title ►	Chief Acc	ounting Office	r
Pai		$\overline{}$	Print/Type preparer's name	Preparer's signature	Date		Check if	PTIN
	u par	er	Nafis Chowdhury	Kafis Chowdhovy	07/1	7/2024	self-employed	P01671765
	on e		Firm's name ► Ernst & Young U.S. L				Firm's EIN ▶	34-6565596
		,	Firm's address ► 1775 Tysons blvd, Ty	sons VA 22102			Phone no.	703-747-1000

(December 2017)

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service			► See separate instruction	S.						
Part I Reportin	g Issuer		·							
1 Issuer's name				2 Issuer's em	oloyer identification number	r (EIN)				
Omega Healthcare Inves	stors, Inc.				38-3041398					
3 Name of contact for	additional information	4 Telephor	ne No. of contact	5 Email addres	5 Email address of contact					
Neal A. Ballew			410-427-1700	Compliance@Or	negaHealthcare.com					
6 Number and street (c	or P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or p	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	<u> </u>						
May 15, 2023		Commoi	n Stock							
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account nun	nber(s)					
681936100			ОНІ							
Part II Organiza	ntional Action Attac	h additiona	statements if needed.	See back of form for ad	ditional questions.					
					olders' ownership is measured	d for				
the action ► Ome	ega Healthcare Investor	s, Inc. made o	eash distributions on Februa	ary 15, 2023, May 15, 2023	3, August 15, 2023, and					
November 15, 2023 to ea	ach of its common stock	shareholders	s of record on February 6, 2	2023, May 1, 2023, July 31	, 2023 and October 31, 2023					
respectively.										
15 Describe the quant	itative effect of the orga	nizational ac	tion on the basis of the sec	urity in the hands of a U.S	. taxpayer as an adjustment p	oer				
share or as a perce	entage of old basis 🕨 A	portion of ea	ch cash distribution paid b	y Omega Healthcare Inves	tors, Inc. during the calendar	year				
2023 is not taxable as a	dividend under Section	301 (c)(1), bu	t is applied against basis u	nder Section 301 (c)(2) ("re	eturn of capital"). The return of	of				
capital on a per share ba	sis is:									
Distribution Date	Dividends Paid Pe	r Share	Non-Taxable Distribution	on(Return Of Capital)						
2/15/2023	\$0.67		\$0.0530142							
5/15/2023	\$0.67		\$0.0530142							
8/15/2023	\$0.67		\$0.0530142							
11/15/2023	\$0.67		\$0.0530142							
As such, each sharehold	er's tax basis in the con	nmon stock of	Omega Healthcare investo	ors, Inc. is decreased by the	ne lesser of the amount of the					
shareholder's share of th	e return of the capital d	stribution of t	he shareholder's tax basis	in such common stock.						
16 Describe the calcul	ation of the change in b	asis and the	data that supports the calc	culation, such as the marke	et values of securities and the	;				
valuation dates ►	The change in basis wa	s determined	by combining the cash dist	ributions made by Omega	Healthcare Investors, Inc. du	ring the				
-					ned under Section 312 and 31					
Total cash distributions to	o the common shares m	ade during th	e calendar year were \$643	,867,444 and the 2023 cur	rent earnings and profits,					
attributable to the commo	on shares, were \$592,93	20,968 resulti	ng in a total return of capita	al for the tax year 2023 attr	ibutable to all shareholders of	the				
common stock in the am	ount \$50,946,477									
Accordingly, the return o	f capital percentage is 7	.91257% (50	946,477/643,867,444)							

Pa	rt II		Organizational Action (continued	a)				
17	List [·]	the a	applicable Internal Revenue Code section	on(s) and subsection(s) upon which the tax tr	eatment	is based ▶	Section 3	01, 312, and 316
40	_		III I I I I I I I I I I I I I I I I I		ور د ما استان ما الم			h a l al a u a
18	Can	any	resulting loss be recognized?	ss can be recognized as a result of the cash	distribut	tion to the c	ommon snare	noiders.
19	Prov	/ide a	any other information necessary to impl	ement the adjustment, such as the reportab	le tax ye	ar ▶ The re	eporting tax ye	ar is the 2023
				amined this return, including accompanying scheor of preparer (other than officer) is based on all infor				
Sigi		,		,			· · · · · · · · · · · · · · · · · · ·	
Her	_	lianot	ure▶ <i>Neal Ball</i>	1	Date ►	07/18	/2024	
		oignai	ure ▶ <i>Neal Dalls</i>		Date			
	P	Print v	our name ► Neal A. Ballew		Title ►	Chief Acc	ounting Office	r
Pai		$\overline{}$	Print/Type preparer's name	Preparer's signature	Date		Check if	PTIN
	u par	er	Nafis Chowdhury	Kafis Chowdhovy	07/1	7/2024	self-employed	P01671765
	on e		Firm's name ► Ernst & Young U.S. L				Firm's EIN ▶	34-6565596
		,	Firm's address ► 1775 Tysons blvd, Ty	sons VA 22102			Phone no.	703-747-1000

Form **8937**(December 2017) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

internal Neverlue Service			F CCC Coparate metacacioner	
Part I Reporting	ssuer			0.1
1 Issuer's name		2 Issuer's employer identification number (EIN)		
Omega Healthcare Investor	s, Inc.			38-3041398
3 Name of contact for add	ditional information	4 Telephoi	ne No. of contact	5 Email address of contact
Neal A. Ballew			410-427-1700	Compliance@OmegaHealthcare.com
6 Number and street (or F	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, Sui	ite 200			Hunt Valley, MD 21030
8 Date of action		9 Clas	sification and description	
August 15, 2023				
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
681936100			ОНІ	
Part II Organization	o nal Action Atta	ch additiona	□ Il statements if needed. Se	e back of form for additional questions.
				e against which shareholders' ownership is measured for
the action ► Omega	Healthcare Investor	rs, Inc. made	cash distributions on February	15, 2023, May 15, 2023, August 15, 2023, and
November 15, 2023 to each	of its common stock	k shareholder	s of record on February 6, 202	23, May 1, 2023, July 31, 2023 and October 31, 2023
respectively.				
· ·	_			ty in the hands of a U.S. taxpayer as an adjustment per
	_			Omega Healthcare Investors, Inc. during the calendar year
		301 (c)(1), bu	it is applied against basis und	er Section 301 (c)(2) ("return of capital"). The return of
capital on a per share basis		01	N T 11 B: (1 ()	D. () () () ()
Distribution Date	Dividends Paid Pe	er Share	Non-Taxable Distribution(Return Of Capital)
2/15/2023	\$0.67		\$0.0530142	
5/15/2023 8/15/2023	\$0.67 \$0.67		\$0.0530142 \$0.0530142	
11/15/2023	\$0.67		\$0.0530142	
	· · · · · · · · · · · · · · · · · · ·	nmon stock o	· · · · · · · · · · · · · · · · · · ·	, Inc. is decreased by the lesser of the amount of the
Shareholder's share of the h	eturn or the capital o	iistribution or	the shareholder's tax basis in	Such common stock.
40 5 " " 1 1 1"	6.11			
	_		• •	ation, such as the market values of securities and the
			· · · · · · · · · · · · · · · · · · ·	utions made by Omega Healthcare Investors, Inc. during the
			· · · · · · · · · · · · · · · · · · ·	ings and profits determined under Section 312 and 316.
				57,444 and the 2023 current earnings and profits,
		20,966 result	ing in a total return of capital in	or the tax year 2023 attributable to all shareholders of the
common stock in the amour	π φου,940,477			
Accordingly the return of ac	anital percentage is	7 01257% /50	046 477/643 867 444\	
Accordingly, the return of ca	apital percentage IS	1.3123170 (50	,340,4111043,001,444)	

Pa	rt II		Organizational Action (continued	a)				
17	List [·]	the a	applicable Internal Revenue Code section	on(s) and subsection(s) upon which the tax tr	eatment	is based ▶	Section 3	01, 312, and 316
40	_		III I I I I I I I I I I I I I I I I I		ور د ما استان ما الم			h a l al a u a
18	Can	any	resulting loss be recognized?	ss can be recognized as a result of the cash	distribut	tion to the c	ommon snare	noiders.
19	Prov	/ide a	any other information necessary to impl	ement the adjustment, such as the reportab	le tax ye	ar ▶ The re	eporting tax ye	ar is the 2023
				amined this return, including accompanying scheor of preparer (other than officer) is based on all infor				
Sigi		,		,			· · · · · · · · · · · · · · · · · · ·	
Her	_	lianot	ure▶ <i>Neal Ball</i>	1	Date ►	07/18	/2024	
		oignai	ure ▶ <i>Neal Dalls</i>		Date			
	P	Print v	our name ► Neal A. Ballew		Title ►	Chief Acc	ounting Office	r
Pai		$\overline{}$	Print/Type preparer's name	Preparer's signature	Date		Check if	PTIN
	u par	er	Nafis Chowdhury	Kafis Chowdhovy	07/1	7/2024	self-employed	P01671765
	on e		Firm's name ► Ernst & Young U.S. L				Firm's EIN ▶	34-6565596
		,	Firm's address ► 1775 Tysons blvd, Ty	sons VA 22102			Phone no.	703-747-1000

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OMB No. 1545-0123

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Part I Reporting	ssuer			0.1
1 Issuer's name		2 Issuer's employer identification number (EIN)		
Omega Healthcare Investor	s, Inc.			38-3041398
3 Name of contact for add	ditional information	4 Telephoi	ne 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	t delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
303 International Circle, Sui	te 200			Hunt Valley, MD 21030
8 Date of action		9 Clas	sification and description	
November 15, 2023				
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
681936100			ОНІ	
Part II Organization	nal Action Atta	ch additiona	□ Il statements if needed. Se	e back of form for additional questions.
				e against which shareholders' ownership is measured for
				15, 2023, May 15, 2023, August 15, 2023, and
November 15, 2023 to each	of its common stock	k shareholder	s of record on February 6, 202	23, May 1, 2023, July 31, 2023 and October 31, 2023
respectively.				
45 5 7 11 17 17 17				
·	_			ty in the hands of a U.S. taxpayer as an adjustment per Omega Healthcare Investors, Inc. during the calendar year
	_			er Section 301 (c)(2) ("return of capital"). The return of
capital on a per share basis		301 (0)(1), 00	it is applied against basis und	er Section 301 (c)(2) (return or capital). The return of
Distribution Date	Dividends Paid Pe	er Share	Non-Taxable Distribution(Return Of Canital)
2/15/2023	\$0.67	or Onaro	\$0.0530142	Totali of Suprain
5/15/2023	\$0.67		\$0.0530142	
8/15/2023	\$0.67		\$0.0530142	
11/15/2023	\$0.67		\$0.0530142	
As such, each shareholder's	s tax basis in the cor	nmon stock o	f Omega Healthcare investors	, Inc. is decreased by the lesser of the amount of the
			the shareholder's tax basis in s	
16 Describe the calculation	on of the change in l	hasis and the	data that supports the calcula	ation, such as the market values of securities and the
	•		• •	utions made by Omega Healthcare Investors, Inc. during the
			<u>, </u>	ings and profits determined under Section 312 and 316.
			· · · · · · · · · · · · · · · · · · ·	67,444 and the 2023 current earnings and profits,
			•	or the tax year 2023 attributable to all shareholders of the
common stock in the amour		-,	<u> </u>	, , , , , , , , , , , , , , , , , , , ,
Accordingly, the return of ca	apital percentage is 7	7.91257% (50	,946,477/643,867,444)	
	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	,	

Pa	rt II		Organizational Action (continued	a)				
17	List [·]	the a	applicable Internal Revenue Code section	on(s) and subsection(s) upon which the tax tr	eatment	is based ▶	Section 3	01, 312, and 316
40	_		III I I I I I I I I I I I I I I I I I		ور د ما استان ما الم			h a l al a u a
18	Can	any	resulting loss be recognized?	ss can be recognized as a result of the cash	distribut	tion to the c	ommon snare	noiders.
19	Prov	/ide a	any other information necessary to impl	ement the adjustment, such as the reportab	le tax ye	ar ▶ The re	eporting tax ye	ar is the 2023
				amined this return, including accompanying scheor of preparer (other than officer) is based on all infor				
Sigi		,		,			· · · · · · · · · · · · · · · · · · ·	
Her	_	lianot	ure▶ <i>Neal Ball</i>	1	Date ►	07/18	/2024	
		oignai	ure ▶ <i>Neal Dalls</i>		Date			
	P	Print v	our name ► Neal A. Ballew		Title ►	Chief Acc	ounting Office	r
Pai		$\overline{}$	Print/Type preparer's name	Preparer's signature	Date		Check if	PTIN
	u par	er	Nafis Chowdhury	Kafis Chowdhovy	07/1	7/2024	self-employed	P01671765
	on e		Firm's name ► Ernst & Young U.S. L				Firm's EIN ▶	34-6565596
		,	Firm's address ► 1775 Tysons blvd, Ty	sons VA 22102			Phone no.	703-747-1000