

# 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	
Neal A. Ballew	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		
Feb 15, 2024	Common Stock		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
681936100		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, 2024, May 15, 2024, August 15, 2024, and November 15, 2024 to each of its common stock shareholders of record on February 5, 2024, April 30, 2024, August 05, 2024 and November 04, 2024 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 2024 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	Dividends Paid Per Share	Non-Taxable Distribution(Return Of Capital)
2/15/2024	\$0.67	\$0.1779890
5/15/2024	\$0.67	\$0.1779890
8/15/2024	\$0.67	\$0.1779890
11/15/2024	\$0.67	\$0.1779890

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 the capital distribution of 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 combining the cash distributions made by Omega Healthcare Investors, Inc. during the 2024 calendar year to the amount of Omega Healthcare Investors, Inc.'s 2024 current earnings and profits determined under Section 312 and 316. Total cash distributions to the common shares made during the calendar year were \$685,445,329 and the 2024 current earnings and profits, attributable to the common shares, were \$503,352,731 resulting in a total return of capital for the tax year 2024 attributable to all shareholders of the common stock in the amount \$182,092,598.

Accordingly, the return of capital percentage is 26.56552% (182,092,598/685,445,329)

**Part II** **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 301, 312, and 316**18** Can any resulting loss be recognized? ▶ No loss can be recognized as a result of the cash distribution to the common unitholders.**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reporting tax year is the 2024 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 ▶ Neal BallewDate ▶ 01/30/2025Print your name ▶ Neal A. BallewTitle ▶ CAO**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Nafis Chowdhury

Preparer's signature

Nafis Chowdhury

Date

01/28/2025Check ☐ if  
self-employed

PTIN

P01671765Firm's name ▶ Ernst & Young U.S. LLPFirm's EIN ▶ 34-6565596Firm's address ▶ 1775 Tysons Blvd, Tysons VA 22102Phone no. 703-747-1000

Send Form 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

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Signature ► Neal Ballew Date ► 01/30/2025

Print your name ► Neal A. Ballew

Title ► CAO

**Paid  
Preparer  
Use Only**

Print/Type preparer's name <u>Nafis Chowdhury</u>	Preparer's signature <u>Nafis Chowdhury</u>	Date <u>01/28/2025</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01671765</u>
Firm's name ► <u>Ernst &amp; Young U.S. LLP</u>			Firm's EIN ► <u>34-6565596</u>	
Firm's address ► <u>1775 Tysons Blvd, Tysons VA 22102</u>			Phone no. <u>703-747-1000</u>	

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Print your name ► Neal A. Ballew

Title ► CAO

**Paid  
Preparer  
Use Only**

Print/Type preparer's name <u>Nafis Chowdhury</u>	Preparer's signature <u>Nafis Chowdhury</u>	Date <u>01/28/2025</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01671765</u>
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