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

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part   Reporting	ssuer			<u> </u>
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investo	rs Inc			38-3041398
3 Name of contact for add		4 Telephone	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 not	delivered to s	treet address) of contact	<b>7</b> City, town, or post office, state, and ZIP code of contact
303 International Circle, Su 8 Date of action	uite 200	0 Class	ification and description	Hunt Valley, MD 21030
<b>b</b> Date of action		9 Class	incation and description	
Feb 15, 2024		Common	Stock	
10 CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
		,		, ,
681936100			ОНІ	
Part II Organization	onal Action Atta	ch additional	statements if needed. Se	ee back of form for additional questions.
•		• •		te against which shareholders' ownership is measured for
the action ► Omega	Healthcare Investo	rs, Inc. made	cash distributions on Feb	ruary 15, 2024, May 15, 2024, August 15, 2024, and
November 15, 2024 to each	n of its common sto	ock sharehold	lers of record on February	5, 2024, April 30, 2024, August 05, 2024 and
November 04, 2024 respec	tively.			
	-			rity in the hands of a U.S. taxpayer as an adjustment per
				by Omega Healthcare Investors, Inc. during the calendar
		Section 301 (c	:)(1), but is applied against	t basis under Section 301 (c)(2) ("return of capital").
The return of capital on a p		D 01	N T 11 B1 12	· (D · Of O · )
Distribution Date	Dividends Paid	Per Share		tion(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	nommon stoo	\$0.1779890	vectors line is decreased by the lesser of the amount of
			•	vestors, Inc. is decreased by the lesser of the amount of ax basis in such common stock.
the shareholder's share or	the return of the Co	apitai distribu	tion of the shareholder's to	ax basis iii sucii common stock.
16 Describe the calculation	on of the change in I	nasis and the c	data that supports the calcul	lation, such as the market values of securities and the
	•		• •	listributions made by Omega Healthcare Investors, Inc.
				024 current earnings and profits determined under
				e calendar year were \$685,445,329 and the 2024 current
				in a total return of capital for the tax year 2024
attributable to all sharehol				firm a total return of Capital for the tax year 2024
attributable to all sharehol	acio oi the commo	ii stook iii tile	- amount ψ102,032,330.	
Accordingly, the return of	canital percentage	is 26 56552%	(182 092 598/685 445 329)	
. 1000 an igraf the retail of	sapital porcontage	.5 2515555270	(.52,002,000,110,020)	

Pa	rt II	C	Organizational Action (continued)					
17	List	the a	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax to	reatment	is based ▶	Section 3	01, 312, and 316
18	Can	any	resulting loss be recognized? ► No los	s can be recognized as a result of the ca	ash distr	ibution to	the common	unitholders.
19	Prov	ride a	any other information necessary to impler	ment the adjustment, such as the reportab	le tax ye	ar ▶ <u>The re</u>	eporting tax y	ear is the 2024
cale	ndar y	ear.						
				nined this return, including accompanying scher preparer (other than officer) is based on all infor				
Sigi		,	•				<b>,</b>	
Her	_	ianat	ure Neal Ballew		Date ►	01/30	0/2025	
		.91 IGI	w. v.	_	Dator			
	P	rint y	our name ► Neal A. Ballew		Title►	CAO		
Pai	d		Print/Type preparer's name	Preparer's signature	Date	0/0005	Check if	PTIN
Pre	pare	- I	Nafis Chowdhury	Nafis Chowdhovy	U1/2	8/2025	self-employed	P01671765
Use	On	ly	Firm's name ► Ernst & Young U.S. LL Firm's address ► 1775 Tysons Blvd, Tys				Firm's EIN ► Phone no.	34-6565596 703-747-1000
			Tillio addition P 1/10 TySUIIS DIVU, TYS	OUID VM 44 IV4			THORIE HO.	103-141-1000

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

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Internal Revenue Service			- ccc coparate metracioner	
Part   Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investo	rs, Inc.			38-3041398
3 Name of contact for add		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 F	P.O. box if mail is not	delivered to s	street address) of contact	<b>7</b> City, town, or post office, state, and ZIP code of contact
303 International Circle, Su	uite 200	•		Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
May 15, 2024		Commor		
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
681936100			ОНІ	
	onal Action Atta	ch additiona		ee back of form for additional questions.
				ite against which shareholders' ownership is measured for
-				ruary 15, 2024, May 15, 2024, August 15, 2024, and
				5, 2024, April 30, 2024, August 05, 2024 and
November 04, 2024 respec		<del>Jon Jonardinon</del>	adio di roddia diri daraary	of 202 if right out 202 if riagast out 202 i and
140 Veriliser o 1, 202 i respec	ativory:			
				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 return of capital on a p	per share basis is:			·
Distribution Date	Dividends Paid	Per Share	Non-Taxable Distribu	ution(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	
		common stoo		vestors, Inc. is decreased by the lesser of the amount of
				ax basis in such common stock.
valuation dates ► <u>The</u>	change in basis w	as determine	d by combining the cash d	lation, such as the market values of securities and the listributions made by Omega Healthcare Investors, Inc.
			·	024 current earnings and profits determined under
				e calendar year were \$685,445,329 and the 2024 current
				g in a total return of capital for the tax year 2024
attributable to all sharehol	ders of the commo	n stock in the	e amount \$182,092,598.	
Accordingly, the return of	capital percentage	is 26.56552%	5 (182,092,598/685,445,329)	
		<u> </u>		

Pa	rt II	C	Organizational Action (continued)					
17	List	the a	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax to	reatment	is based ▶	Section 3	01, 312, and 316
18	Can	any	resulting loss be recognized? ► No los	s can be recognized as a result of the ca	ash distr	ibution to	the common	unitholders.
19	Prov	ride a	any other information necessary to impler	ment the adjustment, such as the reportab	le tax ye	ar ▶ <u>The re</u>	eporting tax y	ear is the 2024
cale	ndar y	ear.						
				nined this return, including accompanying scher preparer (other than officer) is based on all infor				
Sigi		,	•				<b>,</b>	
Her	_	ianat	ure Neal Ballew		Date ►	01/30	0/2025	
		.91 IGI	w. v.	_	Dator			
	P	rint y	our name ► Neal A. Ballew		Title►	CAO		
Pai	d		Print/Type preparer's name	Preparer's signature	Date	0/0005	Check if	PTIN
Pre	pare	- I	Nafis Chowdhury	Nafis Chowdhovy	U1/2	8/2025	self-employed	P01671765
Use	On	ly	Firm's name ► Ernst & Young U.S. LL Firm's address ► 1775 Tysons Blvd, Tys				Firm's EIN ► Phone no.	34-6565596 703-747-1000
			Tillio addition P 1/10 TySUIIS DIVU, TYS	OUID VM 44 IV4			THORIE HO.	103-141-1000

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

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Internal Neverlue Service			- coo coparato monaciono	
Part I Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investo	rs, Inc.			38-3041398
3 Name of contact for add		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 not	: delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
303 International Circle, Su	uite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
Aug 15, 2024		Commor	1 Stock	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
681936100			ОНІ	
	nal Action Atta	ch additiona	-	See back of form for additional questions.
14 Describe the organiza	tional action and, if	applicable, the	date of the action or the da	ate against which shareholders' ownership is measured for
the action ► Omega	Healthcare Investo	rs, Inc. made	cash distributions on Feb	oruary 15, 2024, May 15, 2024, August 15, 2024, and
				y 5, 2024, April 30, 2024, August 05, 2024 and
November 04, 2024 respec	tively.			
				rity in the hands of a U.S. taxpayer as an adjustment per
share or as a percenta	age of old basis ► A	portion of ea	nch 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 agains	t basis under Section 301 (c)(2) ("return of capital").
The return of capital on a p	oer share basis is:			
Distribution Date	Dividends Paid	Per Share	Non-Taxable Distrib	ution(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 stoo	ck of Omega Healthcare in	vestors, Inc. is decreased by the lesser of the amount of
the shareholder's share of	the return of the ca	apital distribu	ition of the shareholder's	tax basis in such common stock.
16 Describe the calculation	on of the change in l	acic and the	data that aupports the calcu	ulation, such as the market values of securities and the
	•		• •	
				distributions made by Omega Healthcare Investors, Inc.
				2024 current earnings and profits determined under
				e calendar year were \$685,445,329 and the 2024 current
				g in a total return of capital for the tax year 2024
attributable to all sharehol	aers of the commo	n stock in the	e amount \$182,092,598.	
Accordingly, the return of	capital percentage	is 26.56552%	(182,092,598/685.445.329	
	zapitai porociitago	.5 2010000270	(	,

Pa	rt II	C	Organizational Action (continued)					
17	List	the a	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax to	reatment	is based ▶	Section 3	01, 312, and 316
18	Can	any	resulting loss be recognized? ► No los	s can be recognized as a result of the ca	ash distr	ibution to	the common	unitholders.
19	Prov	ride a	any other information necessary to impler	ment the adjustment, such as the reportab	le tax ye	ar ▶ <u>The re</u>	eporting tax y	ear is the 2024
cale	ndar y	ear.						
				nined this return, including accompanying scher preparer (other than officer) is based on all infor				
Sigi		,	•				<b>,</b>	
Her	_	ianat	ure Neal Ballew		Date ►	01/30	0/2025	
		.91 IGI	w. v.	_	Dator			
	P	rint y	our name ► Neal A. Ballew		Title►	CAO		
Pai	d		Print/Type preparer's name	Preparer's signature	Date	0/0005	Check if	PTIN
Pre	pare	- I	Nafis Chowdhury	Nafis Chowdhovy	U1/2	8/2025	self-employed	P01671765
Use	On	ly	Firm's name ► Ernst & Young U.S. LL Firm's address ► 1775 Tysons Blvd, Tys				Firm's EIN ► Phone no.	34-6565596 703-747-1000
			Tillio addition P 1/10 TySUIIS DIVU, TYS	OUID VM 44 IV4			THORIE HO.	103-141-1000

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

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Internal Revenue Service			- coo coparato monaciono:	
Part   Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Omega Healthcare Investo	rs, Inc.			38-3041398
3 Name of contact for add	ditional information	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 F	P.O. box if mail is not	delivered to		7 City, town, or post office, state, and ZIP code of contact
303 International Circle, Su	uite 200			Hunt Valley, MD 21030
8 Date of action		9 Class	sification and description	
Nov 15, 2024		Commor	n Stock	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
681936100			OHI	
	onal Action Atta	ch additional	-	ee back of form for additional questions.
				ate against which shareholders' ownership is measured for
				ruary 15, 2024, May 15, 2024, August 15, 2024, and
				5, 2024, April 30, 2024, August 05, 2024 and
November 04, 2024 respec		ock Sharehold	acis of record of it ebidary	5, 2024, April 30, 2024, August 65, 2024 und
140 Veriliser o 1, 202 i respec	ativoly:			
share or as a percenta	age of old basis ► A	portion of ea	ch cash distribution paid	rity in the hands of a U.S. taxpayer as an adjustment per by Omega Healthcare Investors, Inc. during the calendar
-		Section 301 (d	c)(1), but is applied agains	t basis under Section 301 (c)(2) ("return of capital").
The return of capital on a p				
Distribution Date	Dividends Paid	Per Share	Non-Taxable Distribu	ution(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	r's tax basis in the	common stoc	ck of Omega Healthcare inv	vestors, Inc. is decreased by the lesser of the amount of
the shareholder's share of	the return of the ca	apital distribu	ition of the shareholder's t	ax basis in such common stock.
valuation dates ► <u>The</u>	change in basis w	as determine	d by combining the cash d	lation, such as the market values of securities and the listributions made by Omega Healthcare Investors, Inc.
				024 current earnings and profits determined under
				e calendar year were \$685,445,329 and the 2024 current
earnings and profits, attrib	outable to the comm	non shares, v	vere \$503,352,731 resulting	g in a total return of capital for the tax year 2024
attributable to all sharehol	ders of the commo	n stock in the	e amount \$182,092,598.	
Accordingly, the return of	capital percentage	is 26.56552%	(182,092,598/685,445,329)	

Pa	rt II	C	Organizational Action (continued)					
17	List	the a	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax to	reatment	is based ▶	Section 3	01, 312, and 316
18	Can	any	resulting loss be recognized? ► No los	s can be recognized as a result of the ca	ash distr	ibution to	the common	unitholders.
19	Prov	ride a	any other information necessary to impler	ment the adjustment, such as the reportab	le tax ye	ar ▶ <u>The re</u>	eporting tax y	ear is the 2024
cale	ndar y	ear.						
				nined this return, including accompanying scher preparer (other than officer) is based on all infor				
Sigi		,	•				<b>,</b>	
Her	_	ianat	ure Neal Ballew		Date ►	01/30	0/2025	
		.91 IGI	w. v.	_	Dator			
	P	rint y	our name ► Neal A. Ballew		Title►	CAO		
Pai	d		Print/Type preparer's name	Preparer's signature	Date	0/0005	Check if	PTIN
Pre	pare	- I	Nafis Chowdhury	Nafis Chowdhovy	U1/2	8/2025	self-employed	P01671765
Use	On	ly	Firm's name ► Ernst & Young U.S. LL Firm's address ► 1775 Tysons Blvd, Tys				Firm's EIN ► Phone no.	34-6565596 703-747-1000
			Tillio addition P 1/10 TySUIIS DIVU, TYS	OUID VM 44 IV4			THORIE HO.	103-141-1000