

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)	
SABRA HEALTH CARE REIT, INC.		27-2560479	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
HAROLD W. ANDREWS, JR.	(949) 679-0243	HANDREWS@SABRAHEALTH.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	
18500 VON KARMAN AVENUE, SUITE 550		IRVINE, CA 92612	
8 Date of action		9 Classification and description	
SEE BELOW		COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
78573L106	N/A	SBRA	N/A

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 ▶ THE TAXPAYER MADE CASH DISTRIBUTIONS TO ITS SHAREHOLDERS IN EXCESS OF ITS CURRENT AND ACCUMULATED EARNINGS AND PROFITS ON 02/28/17, 05/31/17, 08/18/17, AND 11/30/17.

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 ▶ THE DISTRIBUTIONS REDUCED THE BASIS OF THE SECURITY IN THE HANDS OF U.S. TAXPAYER(S) AS FOLLOWS:

PER SHARE REDUCTION OF BASIS	
DATE	COMMON STOCK
02/28/2017	\$ 0.12168
05/31/2017	\$ 0.12458
08/18/2017	\$ 0.10426
11/30/2017	\$ 0.15068

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 TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY IRC SECTION 857(d)(1) FOR A REAL ESTATE INVESTMENT TRUST, AND THE REGULATIONS THEREUNDER. AMOUNTS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S TAX BASIS IN ITS SHARE TO THE EXTENT OF BASIS.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

- IRC SECTION 316 - DIVIDEND DEFINED
- IRC SECTION 317 - PROPERTY DEFINED
- IRC SECTION 301(c) - DISTRIBUTIONS OF PROPERTY
- IRC SECTION 312 - EFFECT ON EARNINGS AND PROFITS

18 Can any resulting loss be recognized? ▶ THE DISTRIBUTION WILL NOT RESULT IN A LOSS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTABLE TAX YEAR OF THE DISTRIBUTION IS 2017.

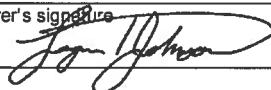
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 2/13/18

Print your name ▶ MICHAEL COSTA Title ▶ EXECUTIVE VP - FINANCE

Paid Preparer Use Only

Print/Type preparer's name LOGAN JOHNSON	Preparer's signature 	Date 2/9/18	Check <input type="checkbox"/> if self-employed	PTIN P01336598
Firm's name ▶ DELOITTE TAX LLP	Firm's address ▶ 695 TOWN CENTER DRIVE, SUITE 1000, COSTA MESA, CA 92626		Firm's EIN ▶ 86-1065772	Phone no. (714) 436-7100