



NEWS RELEASE

## Sabra Health Care REIT, Inc. Announces Tax Treatment of 2018 Distributions

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IRVINE, Calif., Jan. 29, 2019 (GLOBE NEWSWIRE) -- Sabra Health Care REIT, Inc. (NASDAQ: SBRA) announced today the tax treatment for its 2018 distributions. The following tables summarize, for income tax purposes, the nature of cash distributions paid:

Sabra Health Care REIT, Inc.

Common Stock (CUSIP # 78573L106)

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| Record Date | Payable Date | Distribution per Share | Ordinary Dividends    |               |             | Capital Gains         |             |             | Unrecaptured Section 1250 | Non-Dividend Distributions |
|-------------|--------------|------------------------|-----------------------|---------------|-------------|-----------------------|-------------|-------------|---------------------------|----------------------------|
|             |              |                        | Total                 | Non-Qualified | Qualified   | Total                 | Long Term   |             |                           |                            |
| 02/15/18    | 02/28/18     | \$0.4500000            | \$0.2754321           | \$0.2726194   | \$0.0028127 | \$0.1745679           | \$0.0532902 | \$0.1212777 | \$ -                      |                            |
| 05/21/18    | 05/31/18     | 0.4500000              | 0.2754321             | 0.2726194     | 0.0028127   | 0.1745679             | 0.0532902   | 0.1212777   | -                         |                            |
| 08/18/18    | 08/31/18     | 0.4500000              | 0.2754321             | 0.2726194     | 0.0028127   | 0.1745679             | 0.0532902   | 0.1212777   | -                         |                            |
| 11/15/18    | 11/30/18     | 0.4500000              | 0.2754321             | 0.2726194     | 0.0028127   | 0.1745679             | 0.0532902   | 0.1212777   | -                         |                            |
|             |              | \$1.8000000<br>100.00% | \$1.1017284<br>61.21% | \$1.0904776   | \$0.0112508 | \$0.6982716<br>38.79% | \$0.2131608 | \$0.4851108 | \$ -                      |                            |

Preferred Stock (CUSIP # 78573L205)

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| Record Date | Payable Date | Distribution per Share | Ordinary Dividends |               |             | Capital Gains Total | Long Term   | Unrecaptured Section 1250 | Non-Dividend Distributions |
|-------------|--------------|------------------------|--------------------|---------------|-------------|---------------------|-------------|---------------------------|----------------------------|
|             |              |                        | Total              | Non-Qualified | Qualified   |                     |             |                           |                            |
| 02/15/18    | 02/28/18     | \$0.4453125            | \$0.2725630        | \$0.2697796   | \$0.0027834 | \$0.1727495         | \$0.0527352 | \$0.1200143               | \$ -                       |
| 05/18/18    | 05/31/18     | 0.2968752              | 0.1817088          | 0.1798532     | 0.0018556   | 0.1151664           | 0.0351568   | 0.0800096                 | \$ -                       |
|             |              | \$0.7421877            | \$0.4542718        | \$0.4496328   | \$0.0046390 | \$0.2879159         | \$0.0878920 | \$0.2000239               | \$ -                       |
|             |              | 100.00%                | 61.21%             |               |             | 38.79%              |             |                           |                            |

Beginning in 2018, the Tax Cuts and Jobs Act of 2017 added Section 199A to allow for a new tax deduction based on certain qualified business income. Section 199A provides eligible taxpayers a deduction of up to 20 percent of their qualified real estate investment trust dividends. The 2018 Non-Qualified Ordinary Dividends are also reported on Form 1099-DIV, Box 5, Section 199A Dividends. Proposed Treasury Regulation §1.199A-3(c)(2)(ii) requires that shareholders hold their REIT shares for at least 45 days in order for the dividends to be treated as Section 199A Dividends. Shareholders should consult with their tax advisors to determine whether this requirement affects any portion of the dividends included in Box 5.

#### About Sabra

Sabra Health Care REIT, Inc. (Nasdaq:SBRA), a Maryland corporation, operates as a self-administered, self-managed real estate investment trust (a "REIT") that, through its subsidiaries, owns and invests in real estate serving the healthcare industry throughout the United States and Canada.

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