



NEWS RELEASE

Sabra Health Care REIT, Inc. Announces Tax Treatment of 2021 Distributions

2022-01-26

IRVINE, Calif.--(BUSINESS WIRE)-- Sabra Health Care REIT, Inc. (NASDAQ: SBRA) announced today the tax treatment for its 2021 distributions. The following table summarizes, for income tax purposes, the nature of cash distributions paid:

Sabra Health Care REIT, Inc.

Common Stock (CUSIP # 78573L106)

Record Date	Payable Date	Distribution per Share	Total Ordinary Dividends	Non-Qualified Dividends	Qualified Dividends	Non-Dividend Distributions
02/12/2021	02/26/2021	\$ 0.3000000	\$ 0.1562481	\$ 0.1562481	\$ 0.0000000	\$ 0.1437519
05/17/2021	05/28/2021	0.3000000	0.1562481	0.1562481	0.0000000	0.1437519
08/17/2021	08/31/2021	0.3000000	0.1562481	0.1562481	0.0000000	0.1437519
11/16/2021	11/30/2021	0.3000000	0.1562481	0.1562481	0.0000000	0.1437519
		\$ 1.2000000	\$ 0.6249924	\$ 0.6249924	\$ 0.0000000	\$ 0.5750076
		100.00%	52.08%			47.92%

The 2021 Non-Qualified Ordinary Dividends are also reported on Form 1099-DIV, Box 5, Section 199A Dividends.

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.

Pursuant to Treas. Reg. § 1.1061-6(c), the Company reports that for purposes of section 1061 of the Internal Revenue Code, the One Year Amounts Disclosure and the Three Year Amounts Disclosure are \$0.00 with respect to direct and indirect holders of "applicable partnership interests".

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.

View source version on **businesswire.com**: <https://www.businesswire.com/news/home/20220126005317/en/>

Investor & Media Inquiries:

1-888-393-8248

investorinquiries@sabrahealth.com

Source: Sabra Health Care REIT, Inc.