NEWS RELEASE

Sabra Health Care REIT, Inc. Announces Tax Treatment of 2023 Distributions

2024-01-24

IRVINE, Calif.--(BUSINESS WIRE)-- Sabra Health Care REIT, Inc. (NASDAQ: SBRA) announced today the tax treatment for its 2023 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
02/13/2023	02/28/2023	$ 0.3000000	$ 0.1709313	$ 0.1709313	$ 0.0000000	$ 0.1290687
05/16/2023	05/31/2023	0.3000000	0.1709313	0.1709313	0.0000000	0.1290687
08/17/2023	08/31/2023	0.3000000	0.1709313	0.1709313	0.0000000	0.1290687
11/17/2023	11/30/2023	0.3000000	0.1709313	0.1709313	0.0000000	0.1290687
		$ 1.2000000	$ 0.6837252	$ 0.6837252	$ 0.0000000	$ 0.5162748
		100.00%	56.98%			43.02%

The 2023 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.

Investor & Media Inquiries: 1-888-393-8248 or **investorinquiries@sabrahealth.com**

Source: Sabra Health Care REIT, Inc.