

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
WELLTOWER INC.		34-1096634	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
MICHAEL A. GARST	419-247-2800	MGARST@WELLTOWER.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
4500 DORR STREET		TOLEDO, OH 43615	
<b>8</b> Date of action		<b>9</b> Classification and description	
APRIL 1, 2022		STOCK - COMMON	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
95040Q104		WELL	

**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 ▶ ON FEBRUARY 15, 2022, WELLTOWER INC. ("WELLTOWER") FORMED WELL MERGER HOLDCO INC. ("HOLDINGS"), A DELAWARE CORPORATION, WHICH IN TURN FORMED WELL MERGER HOLDCO SUB INC. ("MERGER HOLDCO SUB"), A DELAWARE CORPORATION. ON APRIL 1, 2022, MERGER HOLDCO SUB MERGED WITH AND INTO WELLTOWER, WITH WELLTOWER CONTINUING AS THE SURVIVING COMPANY (THE "MERGER").  
PURSUANT TO THE MERGER, EACH SHARE OF COMMON STOCK OF WELLTOWER OWNED BY EACH SHAREHOLDER WAS CONVERTED INTO A SHARE OF COMMON STOCK OF HOLDINGS, HAVING THE SAME RIGHTS AND PREFERENCES, AND QUALIFICATIONS, LIMITATIONS AND RESTRICTIONS AS THE COMMON STOCK IN WELLTOWER PREVIOUSLY OWNED BY EACH SHAREHOLDER. NO FRACTIONAL SHARES EXISTED PRIOR TO THE REORGANIZATION NOR WERE ANY FRACTIONAL SHARES ISSUED AS PART OF THE REORGANIZATION.  
WELLTOWER CHANGED ITS NAME TO "WELLTOWER OP, INC." AND HOLDINGS CHANGED ITS NAME TO "WELLTOWER, INC."

**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 MERGER AND THE CONVERSION, TAKEN TOGETHER, ARE INTENDED TO QUALIFY AS A "REORGANIZATION" WITHIN THE MEANING OF INTERNAL REVENUE CODE ("IRC") SECTION 368(A)(1)(F). PROVIDED THAT THE TRANSACTIONS QUALIFY AS A REORGANIZATION, THE FEDERAL INCOME TAX CONSEQUENCES OF THE MERGER TO HOLDERS OF WELLTOWER'S COMMON STOCK SHOULD BE AS FOLLOWS: (A) A HOLDER OF WELLTOWER COMMON STOCK SHOULD NOT RECOGNIZE GAIN OR LOSS UPON RECEIPT OF HOLDINGS COMMON STOCK IN EXCHANGE FOR WELLTOWER COMMON STOCK PURSUANT TO THE MERGER; (B) A HOLDER OF WELLTOWER COMMON STOCK SHOULD HAVE AN AGGREGATE TAX BASIS IN THE HOLDINGS STOCK IT RECEIVES EQUAL TO THE HOLDER'S AGGREGATE TAX BASIS IN ITS WELLTOWER COMMON STOCK SURRENDERED PURSUANT TO THE MERGER. IF A HOLDER ACQUIRED ANY OF ITS SHARES OF WELLTOWER COMMON STOCK AT DIFFERENT PRICES AND/OR AT DIFFERENT TIMES, TREASURY REGULATIONS PROVIDE GUIDANCE ON HOW THE HOLDER MAY ALLOCATE ITS TAX BASIS TO THE HOLDINGS STOCK RECEIVED PURSUANT TO THE MERGER; AND (C) THE HOLDING PERIOD OF THE SHARES OF HOLDINGS COMMON STOCK RECEIVED SHOULD INCLUDE THE HOLDING PERIOD FOR THE WELLTOWER SHARES SURRENDERED IN THE MERGER.

**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 ▶ SEE THE RESPONSE TO LINE 15 ABOVE FOR A GENERAL DESCRIPTION OF THE U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE MERGER TO HOLDERS OF WELLTOWER COMMON STOCK. AS DESCRIBED IN THE RESPONSE TO LINE 15, A HOLDER'S AGGREGATE TAX BASIS IN THE HOLDINGS STOCK IT RECEIVES SHOULD BE EQUAL TO THE HOLDER'S AGGREGATE TAX BASIS IN ITS WELLTOWER COMMON STOCK SURRENDERED PURSUANT TO THE MERGER.

**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE MERGER IS INTENDED TO QUALIFY AS A REORGANIZATION WITHIN THE MEANING OF SECTION 368(A)(1)(F) OF THE IRC. IN GENERAL, THE U.S. FEDERAL INCOME TAX CONSEQUENCES TO THE HOLDERS OF WELLTOWER COMMON STOCK SHOULD BE DETERMINED UNDER IRC SECTIONS 354, 358, 368 AND 1223.

**18** Can any resulting loss be recognized? ► AS DESCRIBED IN THE RESPONSE TO LINE 15, PROVIDED THAT THE MERGER QUALIFIES AS A "REORGANIZATION" WITHIN THE MEANING OF SECTION 368(A) OF THE IRC, A HOLDER OF WELLTOWER COMMON STOCK SHOULD NOT RECOGNIZE ANY LOSS PURSUANT TO THE MERGER.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE MERGER OCCURRED ON APRIL 1, 2022. IN THE CASE OF WELLTOWER STOCKHOLDERS WHO ARE CALENDAR YEAR TAXPAYERS, THE REPORTABLE TAX YEAR IS 2022.

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 ► / S / MICHAEL A. GARST Date ► 5/13/2022

Print your name ► MICHAEL A. GARST Title ► SENIOR VICE PRESIDENT, TAX

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.