

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name The GEO Group, Inc.		2 Issuer's employer identification number (EIN) 65-0043078	
3 Name of contact for additional information Marcel Maier	4 Telephone No. of contact 561-999-7436	5 Email address of contact mmaier@geogroup.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact One Park Place, Suite 700, 621 Northwest 53rd Street		7 City, town, or post office, state, and ZIP code of contact Boca Raton, FL 33487	
8 Date of action 2/27/18; 5/3/18; 7/27/18; 11/2/18		9 Classification and description Common Stock	
10 CUSIP number 36162J106	11 Serial number(s) N/A	12 Ticker symbol GEO	13 Account number(s) 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 GEO Group made cash distributions to shareholders during the quarters as listed here. A portion of these distributions represent a non-dividend distribution as provided under #15.**

- 1) **On February 27, 2018 GEO paid cash distributions on common stock of \$0.47 to shareholders of record as February 16, 2018.**
- 2) **On May 3, 2018 GEO paid cash distributions on common stock of \$0.47 to shareholders of record as April 23, 2018.**
- 3) **On July 27, 2018 GEO paid cash distributions on common stock of \$0.47 to shareholders of record as July 20, 2018.**
- 4) **On November 2, 2018 GEO paid cash distributions on common stock of \$0.47 to shareholders of record as October 26, 2018.**

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 amounts below represent either a return of capital to each shareholder or capital gain if basis is insufficient.**

- 1) **On February 27, 2018 - \$0.2148609 per share or 45.71508%**
- 2) **On May 3, 2018 - \$0.2148609 per share or 45.71508%**
- 3) **On July 27, 2018 - \$0.2148609 per share or 45.71508%**
- 4) **On November 2, 2018 - \$0.2148609 per share or 45.71508%**

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 ▶ **Earnings and profits were calculated under IRC Section 312 as modified by IRC Section 857 (d) applicable to Real Estate Investment Trust. Distributions are treated as taxable dividends to the extent of earnings and profits. Distributions in excess of earnings and profits allocable to the common shares reduce the shareholder's tax basis in its shares but not below zero. The dividend distribution portion represents current earnings and profits for December 31, 2018 tax year.**

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 301(c)(2),
IRC Section 316, IRC Section 857.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year ending
December 31, 2018.

Sign Here

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.

Signature ▶  Date ▶ 1/22/2019

Print your name ▶ Marcel Maier Title ▶ Executive Vice President, Tax

Paid Preparer Use Only	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.