

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 April 24, 2017		9 Classification and description Common Stock 3-FOR-2 Stock Split	
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 ▶

On April 24, 2017, The GEO Group, Inc. underwent a 3-FOR-2 stock split of its common stock to Shareholders of record as of the close of business on April 10, 2017. Upon effectiveness of the 3-FOR-2 stock split, each shareholder received one additional share for every two shares held on the record date. Fractional shares were rounded up to the nearest full share. Cash was not paid in lieu of the issuance of fractional shares due to state regulations.

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 stock split is treated as a non-taxable stock distribution for U.S. federal income tax purposes. Therefore, the aggregate basis of a shareholder's common shares held after the stock split is equal to the aggregate basis of such shareholder's common shares before the stock split. Each shareholder will allocate 2/3 of its pre-split basis to the shares it held prior to the stock split and 1/3 of its pre-split basis to its new shares received in the stock split.**

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 ▶ **Example: If a shareholder owed 100 shares of common stock of The GEO Group, Inc. purchased at \$30 per share and another 100 shares subsequently purchased at \$40 per share, the pre-split basis of the first block is \$3,000 (100 x \$30) and the pre-split basis of the second block is \$4,000 (100 x \$40). After the 3-FOR-2 stock split, the first block is now 150 shares with a basis of \$3,000 (or \$20 per share), and the second block is now 150 shares with a basis of \$4,000 (or \$26.67 per share).**


Shareholders should consult their tax advisors to determine the tax impact and basis consequences resulting from their individual facts and circumstances, including shareholders who purchased multiple blocks of stock at different times and prices.

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 Sections 305(a) and 307(a).

18 Can any resulting loss be recognized? ►
No, the 3-FOR-2 stock split is not a taxable transaction for U.S. federal income tax purposes.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►
The adjustment to basis should be taken into account in the tax year during which the stock split was effective (i.e., 2017 for calendar year taxpayers).

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 ► 4/24/17
Print your name ► Marcel Maier Title ► Vice-President of 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.