

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, Florida 33487	
8 Date of action 3/1/2013; 6/3/2013; 8/29/2013; & 11/26/2013		9 Classification and description Common Stock	
10 CUSIP number 36159R103	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) March 1, 2013 GEO paid cash distributions on common stock of \$0.50 per share to shareholders of record February 15, 2013.

2) June 3, 2013 GEO paid cash distributions on common stock of \$0.50 per share to shareholders of record May 20, 2013.

3) August 29, 2013 GEO paid cash distributions on common stock of \$0.50 per share to shareholders of record August 19, 2013.

4) November 26, 2013 GEO paid cash distribution on common stock of \$0.55 per share to shareholders of record November 14, 2013.

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 are insufficient.**

1) March 1, 2013 - \$.0038 per share or 0.76%

2) June 3, 2013 - \$.01365 per share or 2.73%

3) August 29, 2013 - \$.01365 per share or 2.73%

4) November 26, 2013 - \$.01502 per share or 2.73%

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 2013 current earnings and profits and accumulated earnings and profits through the 2012 tax year in compliance with IRC section 857(a)(2)(B) to distribute all earnings and profits from previous non-REIT tax years.**

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, 2013.

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 ▶  Date ▶ 10/30/14

Paid Preparer Use Only	Print your name ▶ <u>Marcel Maier</u>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	