

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Office Properties Income Trust		26-4273474	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Kevin Barry	617-219-1410	kbarry@rmrgroup.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
Two Newton Place, 255 Washington Street		Newton, MA, 02458	
8 Date of action		9 Classification and description	
See Below		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
67623C109	Various	OPI	Various

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 taxpayer made cash distributions to its shareholders in excess of its current and accumulated earnings and profits.

See Part II, Line 15 for the amount and date of distributions per share.

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 ► _____

01/27/2025: \$.0100

04/22/2025: \$.0100

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 ► The taxpayer's earnings and profits were calculated under IRC 312 (as modified by IRC Section 857(d) for a real estate investment trust) and the regulations thereunder. Amounts in excess of earning and profits reduce the shareholder's basis in its shares to the extent of basis.

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 301(c)(2), 358(a), 1001, and 858(a) are the applicable code sections upon which the tax treatment of the amounts distributed is based.

18 Can any resulting loss be recognized? ▶ With respect to the amounts distributed by OPI, no resulting loss can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The basis adjustment for the amounts distributed by OPI are taken into account in the tax year of an OPI shareholder which includes the distribution dates identified above (e.g. 2025 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 ▶

1/20/2026

Print your name ▶ **Brian Donley**

Title ▶ **CFO/Treasurer**

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054