

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Government Properties Income Trust		2 Issuer's employer identification number (EIN) 26-4273474	
3 Name of contact for additional information Timothy A. Bonang	4 Telephone No. of contact (617)-219-1410	5 Email address of contact tbonang@govreit.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Two Newton Place, 255 Washington Street		7 City, town, or post office, state, and Zip code of contact Newton, MA 02458	
8 Date of action See Below		9 Classification and description Common Stock	
10 CUSIP number 38376A103	11 Serial number(s) Various	12 Ticker symbol GOV	13 Account number(s) 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 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 ►

The distributions reduced the basis of the security in the hands of the U.S. taxpayer(s) as follows:

Per Share Reduction of Basis in Common Stock

Date

01/25/2013	\$0.0411
04/26/2013	\$0.0411
07/26/2013	\$0.0411
10/25/2013	\$0.0411

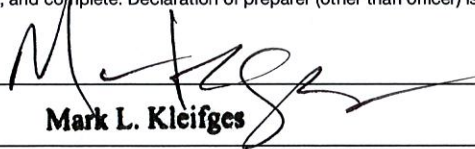
16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► **The taxpayer's earnings and profits were calculated under IRC Section 312 (as modified by IRC Section 857(d) for a real estate investment trust), and the regulations thereunder. Amounts in excess of earnings and profits reduce the shareholder's tax 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 ► IRC Section 301(c)(2)

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 actions are effective on the date(s) of distribution identified above.

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 ► <u>JAN 29 2014</u>		
	Print your name ► <u>Mark L. Kleifges</u>	Title ► <u>Treasurer</u>		
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.		

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



January 17, 2014

Government Properties Income Trust Announces 2013 Dividend Allocation

NEWTON, Mass.--(BUSINESS WIRE)-- Government Properties Income Trust (NYSE:GOV) today announced that the characterization of dividends for 2013 income tax reporting purposes is as follows:

Common Shares

Dividend Allocation Per Share

Declaration Dates	Record Dates	Paid/Payable Dates	Dividends Per Share	Ordinary Income	Qualified Dividend	Capital Gain	Unrecaptured Section 1250 Gain	Return of Capital
01/10/13	01/25/13	02/22/13	\$0.43	\$0.3565	\$0.0000	\$0.0301	\$0.0023	\$0.0411
04/10/13	04/26/13	05/24/13	\$0.43	\$0.3565	\$0.0000	\$0.0301	\$0.0023	\$0.0411
07/10/13	07/26/13	08/23/13	\$0.43	\$0.3565	\$0.0000	\$0.0301	\$0.0023	\$0.0411
10/09/13	10/25/13	11/22/13	\$0.43	\$0.3565	\$0.0000	\$0.0301	\$0.0023	\$0.0411
TOTALS:			<u>\$1.7200</u>	<u>\$1.4260</u>	<u>\$0.0000</u>	<u>\$0.1204</u>	<u>\$0.0092</u>	<u>\$0.1644</u>
			100.00%	82.92%	0.00%	7.01%	0.52%	9.55%

GOV 's common share CUSIP number is 38376A103. This information represents final income allocations.

Government Properties Income Trust is a real estate investment trust, or REIT, which owns properties leased primarily to the U.S. Government and state governments located throughout the United States. GOV is headquartered in Newton, MA.

Government Properties Income Trust
Timothy A. Bonang, 617-219-1410
Vice President, Investor Relations
or
Jason Fredette, 617-219-1410
Director, Investor Relations
www.govreit.com

Source: Government Properties Income Trust

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