



FOR IMMEDIATE RELEASE

Contact
Olivia Snyder, Manager, Investor Relations
(617) 219-1410

**Office Properties Income Trust Announces 2018 Dividend Allocations for
Government Properties Income Trust and Select Income REIT**

Newton, MA (January 15, 2019): Office Properties Income Trust (Nasdaq: OPI) today announced that the characterization of dividends paid by its predecessor companies, Government Properties Income Trust (“GOV”) and Select Income REIT (“SIR”), for 2018 income tax reporting purposes is as follows:

GOV Common Shares

Declaration <u>Dates</u>	Record <u>Dates</u>	Paid/Payable <u>Dates</u>	Dividends <u>Per Share</u>	Ordinary <u>Income</u>	Dividend Allocation Per Share				
					Section 199A <u>Dividend⁽¹⁾</u>	Qualified <u>Dividend⁽²⁾</u>	Total Capital <u>Gain</u>	Unrecaptured Section 1250 <u>Gain⁽³⁾</u>	Return of <u>Capital</u>
01/19/18	01/29/18	02/26/18	\$0.43	\$0.1350	\$0.1315	\$0.0035	\$0.0000	\$0.0000	\$0.2950
04/19/18	04/30/18	05/21/18	\$0.43	\$0.1350	\$0.1315	\$0.0035	\$0.0000	\$0.0000	\$0.2950
07/19/18	07/30/18	08/20/18	\$0.43	\$0.1350	\$0.1315	\$0.0035	\$0.0000	\$0.0000	\$0.2950
10/18/18	10/29/18	11/19/18	<u>\$0.43</u>	<u>\$0.1350</u>	<u>\$0.1315</u>	<u>\$0.0035</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.2950</u>
TOTALS:			<u>\$1.72</u>	<u>\$0.5260</u>	<u>\$0.5260</u>	<u>\$0.0140</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$1.1800</u>
			100.00%	31.40%			0.00%		68.60%

(1) Section 199A Dividends are a subset of, and included in, the Ordinary Income amount

(2) Qualified Dividends are a subset of, and included in, the Ordinary Income amount

(3) Unrecaptured Section 1250 Gain is a subset of, and included in, the Total Capital Gain amount

SIR Common Shares

Declaration <u>Dates</u>	Record <u>Dates</u>	Paid/Payable <u>Dates</u>	Dividends <u>Per Share</u>	Ordinary <u>Income</u>	Dividend Allocation Per Share					Return of <u>Capital</u>
					Section 199A <u>Dividend⁽¹⁾</u>	Qualified <u>Dividend⁽²⁾</u>	Total Capital <u>Gain</u>	Unrecaptured Section 1250 <u>Gain⁽³⁾</u>		
01/19/18	01/29/18	02/22/18	\$0.51	\$0.0252	\$0.0244	\$0.0008	\$0.1948	\$0.0007	\$0.2900	
04/19/18	04/30/18	05/17/18	\$0.51	\$0.0252	\$0.0244	\$0.0008	\$0.1948	\$0.0007	\$0.2900	
07/19/18	07/30/18	08/16/18	\$0.51	\$0.0252	\$0.0244	\$0.0008	\$0.1948	\$0.0007	\$0.2900	
10/18/18	10/29/18	11/15/18	\$0.51	\$0.0252	\$0.0244	\$0.0008	\$0.1948	\$0.0007	\$0.2900	
12/10/18	12/20/18	12/27/18	<u>\$9.80</u>	<u>\$0.4855</u>	<u>\$0.4694</u>	<u>\$0.0161</u>	<u>\$3.7425</u>	<u>\$0.0136</u>	<u>\$5.5720</u>	
		TOTALS:	<u>\$11.84</u>	<u>\$0.5863</u>	<u>\$0.5670</u>	<u>\$0.0193</u>	<u>\$4.5217</u>	<u>\$0.0164</u>	<u>\$6.7320</u>	
			100.00%	4.95%			38.19%		56.86%	

(1) Section 199A Dividends are a subset of, and included in, the Ordinary Income amount.

(2) Qualified Dividends are a subset of, and included in, the Ordinary Income amount.

(3) Unrecaptured Section 1250 Gain is a subset of, and included in, the Total Capital Gain amount.

The above characterization of SIR dividends includes the distribution of common shares in Industrial Logistics Properties Trust (Nasdaq: ILPT) completed on December 27, 2018. For tax reporting purposes, the value of this distribution was \$19.50 per ILPT share. Since 0.502509 ILPT shares were distributed to SIR shareholders for every one SIR share owned, the distribution to SIR shareholders was valued at \$9.80 per SIR share. The initial tax basis of each full ILPT share is \$19.50. For additional information regarding the effect on the tax basis of GOV or SIR shares, including information relating to the merger of and between GOV and SIR, please see Form(s) 8937 published on the OPI website: <https://www.opireit.com/investors/stock-information/default.aspx#distributions>.

OPI's common share CUSIP number is 67623C109. This information represents final income allocations.

Shareholders should look to IRS Form 1099-DIV for their tax reporting. This press release is not intended to replace the Form 1099-DIV.

Office Properties Income Trust is a real estate investment trust, or REIT, which primarily owns properties located throughout the United States and leased to single tenants and those with high credit quality characteristics like

government entities. OPI is managed by the operating subsidiary of The RMR Group Inc. (Nasdaq: RMR), an alternative asset management company that is headquartered in Newton, MA.

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