Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name: Office Properties Income Trust	2 Issuer's employer identification number (EIN): 26-4273474

3 Name of contact for additional information: Kevin Barry	4 Telephone No. of contact: 617-584-1081	5 Email address of contact: kbarry@rmrgroup.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, Suite 300	7 City, town, or post office, state, and ZIP code of contact: Newton, MA 02458-1634

8 Date of action: June 17, 2026	9 Classification and description: Various exchanges pursuant to emergence from bankruptcy

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attached statement	N/A	OPI	

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 ▶ See attached statement.

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 ▶ See attached statement.

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 ▶ See attached statement.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

If a particular exchange constitutes a recapitalization, Sections 61, 354(a), 356, 358, and 368(a)(1)(E).

If a particular exchange does not constitute a recapitalization, Sections 61 and 1001.

18 Can any resulting loss be recognized? ▶

If a particular exchange constitutes a recapitalization, no.

If a particular exchange does not constitute a recapitalization, generally yes.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

Tax years that include June 17, 2026.

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 ▶ 7/31/2026

Print your name ▶ **Brian Donley** Title ▶ **CFO and 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