

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I	Reporting Issuer
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1 Issuer's name

2 Issuer's employer identification number (EIN)

04-3262075

Service Properties Trust

3 Name of contact for additional information

4 Telephone No. of contact

5 Email address of contact

Kevin Barry

617-584-1081

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, Suite 300

Newton, MA 02458-1634

8 Date of action

9 Classification and description

July 6, 2026

1:5 Reverse Split of Common Shares

10 CUSIP number

11 Serial number(s)

12 Ticker symbol

13 Account number(s)

81761L 201

SVC

Part II	Organizational Action Attach additional statements if needed. See back of form for additional questions.
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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 attachment.**

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 attachment.**

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 attachment.**

Part II **Organizational Action** (continued)

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

Sections 354(a), 358(a), and 368(a)(1)(E)

18 Can any resulting loss be recognized? ► **See attachment.**

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

The reportable tax year is the tax year of the shareholder that includes July 6, 2026.

Pre-split CUSIP - 81761L 102

Post-split CUSIP - 81761L 201

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 ►

7/21/24

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.