

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Service Properties Trust		04-3262075	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Brian Donley	617-796-8339	CLAMONT@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	
255 Washington Street, Two Newton Place		Newton, MA 02458	
8 Date of action		9 Classification and description	
See Attachment		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
44106M102	Various	SVC	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 distribution 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 ▶

1/28/2019	0.0932	
4/29/2019	0.0950	
7/29/2019	0.0950	
10/28/2019	0.0950	

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 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 ▶ Section 301(c)(2), 358(a), 1001, 858(a) are the applicable code sections upon which the tax treatment of the amount distributed by SVC is based.

Blank lines for providing applicable Internal Revenue Code sections.

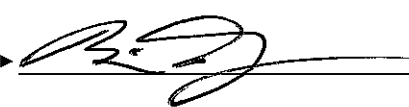
18 Can any resulting loss be recognized? ▶ With respect to the amounts distributed bt SVC, no resulting loss can be recognized.

Blank lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The basis adjustment for the amounts distributed by SVC are taken into account in the tax year of a SVC shareholder which includes the distribution dates identified above (e.g., 2019 for calendar year taxpayers).

Blank lines for providing other information necessary to implement the adjustment.

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.

Sign Here
Signature ▶  Date ▶ 1/16/20
Print your name ▶ Brian Donley Title ▶ CFO

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.