

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Diversified Healthcare Trust (FKA Senior Housing Properties Trust)		2 Issuer's employer identification number (EIN) 04-3445278	
3 Name of contact for additional information Michael Kodesch	4 Telephone No. of contact 617-796-8234	5 Email address of contact MKODESCH@DHCREIT.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 255 Washington Street, Two Newton Place		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 25525P107	11 Serial number(s) Various	12 Ticker symbol DHC	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 and date 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 ►

1/28/2019	0.2896
4/29/2019	0.1114
7/29/2019	0.1114
10/28/2019	0.1114

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) is the applicable code section upon which the tax treatment of the amounts distributed by DHC/SNH is based. Sections 358(a), 1001, and 858(a) are the applicable code sections upon which the tax treatment of the above is based.

18 Can any resulting loss be recognized? ► With respect to the amounts distributed by DHC/SNH, no resulting loss can be recognized.

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

**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 ►

Richard Siedel

Date ►

1-17-20

Print your name ► **Richard Siedel**

Title ► **CFO/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.