Form **8937** (December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer

1 Issuer's name: Senior Housing Properties Trust			2 Issuer's employer identification number (EIN): 04-3445278
3 Name of contact for additional information: Timothy A. Bonang	4 Telephone No. of contact: (617)-796-8234		5 Email address of contact: tbonang@snhreit.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			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: 81721M109	11 Serial number(s): Various	12 Ticker symbol: SNH	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 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 ▶

The distributions reduced the basis of the security in the hands of the U.S. taxpayer(s) as follows:

Per Share Reduction of Basis in Common Stock

Date	
01/22/2013	$0.0831
04/17/2013	$0.0831
07/17/2013	$0.0831
10/17/2013	$0.0831

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 Section 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 ▶ IRC Section 301(c)(2)

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The actions are effective on the date(s) of distribution identified above.

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 Doyle Date ▶ 1/29/14

Print your name ▶ Richard A. Doyle Title ▶ 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

Senior Housing Properties Trust

Two Newton Place, 255 Washington Street, Newton, Massachusetts 02458-1634
(617) 796-8350 tel (617) 796-8349 fax www.snhreit.com

FOR IMMEDIATE RELEASE

Contacts:
Timothy A. Bonang, Vice President, Investor Relations, or
Kim Brown, Director, Investor Relations
(617) 796-8234
www.snhreit.com

Senior Housing Properties Trust Announces 2013 Dividend Allocation

Newton, MA (January 17, 2014): Senior Housing Properties Trust (NYSE: SNH) today announced that the characterization of dividends for 2013 income tax reporting purposes is as follows:

Common Shares

				Dividend Allocation Per Share				
Declaration Dates	Record Dates	Paid/Payable Dates	Dividends Per Share	Ordinary Income	Qualified Dividend	Capital Gain	Unrecaptured Section 1250 Gain	Return of Capital
01/10/13	01/22/13	02/20/13	$0.39	$0.2582	$0.0000	$0.0121	$0.0367	$0.0831
04/02/13	04/17/13	05/21/13	$0.39	$0.2582	$0.0000	$0.0121	$0.0367	$0.0831
07/03/13	07/17/13	08/21/13	$0.39	$0.2582	$0.0000	$0.0121	$0.0367	$0.0831
10/03/13	10/17/13	11/21/13	$0.39	$0.2582	$0.0000	$0.0121	$0.0367	$0.0831
		TOTALS:	$1.56	$1.0328	$0.0000	$0.0484	$0.1468	$0.3324
			100.00%	66.19%	0.00%	3.10%	9.41%	21.30%

SNH's common share CUSIP number is 81721M109. This information represents final income allocations.

Senior Housing Properties Trust is a real estate investment trust, or REIT, which owns independent and assisted living communities, medical office buildings, nursing homes and wellness centers throughout the United States. SNH is headquartered in Newton, MA.

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