

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Uniti Group Inc.		2 Issuer's employer identification number (EIN) 85-2262564	
3 Name of contact for additional information Clay Robinson	4 Telephone No. of contact 501-748-7000	5 Email address of contact clay.robinson@uniti.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2101 Riverfront Drive, Suite A		7 City, town, or post office, state, and ZIP code of contact Little Rock, AR 72202	
8 Date of action August 1, 2025		9 Classification and description Common Stock	
10 CUSIP number 912932100	11 Serial number(s) Not Applicable	12 Ticker symbol UNIT (NASDAQ listed)	13 Account number(s) N/A

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

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

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

Part II Organizational Action (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached**18** Can any resulting loss be recognized? ▶ See attached**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached**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 ▶

Clay Robinson

Date ▶

*8/8/2025*Print your name ▶ **CLAY ROBINSON**Title ▶ **Vice President - Tax****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.

Uniti Group Inc.

EIN: 85-2262564

Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below). The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Holders of Uniti common stock are encouraged to consult their own tax advisors regarding the particular consequences of the Merger to them (including the applicability and effect of all federal, state, local and non-U.S. laws) and should carefully read the Registration Statement filed with the Securities and Exchange Commission (the “SEC”) on July 29, 2024, as amended by Amendment No. 5 filed with the SEC on February 7, 2025 (the “Amendment No. 5”), noting especially the discussion under the heading “Material U.S. Federal Income Tax Consequences.” The Amendment No.5 may be accessed at https://www.sec.gov/Archives/edgar/data/2020795/000110465925010607/tm2412846-26_s4a.htm.

Form 8937 Part II, Box 14:

On August 1, 2025, pursuant to the Agreement and Plan of Merger, dated as of May 3, 2024, by and among Uniti Group Inc., a Maryland corporation (now known as Uniti Group LLC, a Delaware limited liability company) (“Uniti”), Windstream Holdings II, LLC, a Delaware limited liability company (the predecessor to New Windstream, LLC, a Delaware limited liability company), New Uniti HoldCo LP, a Delaware limited partnership, and New Windstream Merger Sub, LLC, a Delaware limited liability company (“Merger Sub”), as amended by Amendment No. 1 to the Agreement and Plan of Merger, dated as of July 17, 2024 (the “Merger Agreement”), Merger Sub merged with and into Uniti (the “Merger”), with Uniti surviving, such that Uniti became an indirect wholly owned subsidiary of Windstream Parent, Inc., a Delaware corporation (now known as Uniti Group Inc., a Delaware corporation) (“New Uniti”).

Uniti’s stockholders received, for each common stock they owned at the time of the Merger, par value \$0.0001 per share, 0.6029 shares of common stock of New Uniti, par value \$0.0001 per share, and together with any cash in lieu of fractional shares of New Uniti common stock (together, the “Merger Consideration”).

Form 8937 Part II, Box 15:

The exchange of Uniti common stock for the Merger Consideration was a taxable transaction for U.S. federal income tax purposes. As a result, a holder’s tax basis in each share of New Uniti common stock received in the Merger will generally equal the fair market value of New Uniti common stock as of the completion of the Merger.

U.S. federal income tax law does not specifically prescribe how one should determine the fair market value of shares of New Uniti common stock a holder received in the Merger for purposes of determining the holder's tax basis in such shares.

One possible method of determining the fair market value of New Uniti common stock received in the Merger, and the method that New Uniti intends to use for certain U.S. federal income tax purposes related to the Merger, is by reference to the closing price of Uniti common stock on August 1, 2025, which was \$4.91 per share on NASDAQ (which, applying the exchange ratio in the Merger of 0.6029 shares of New Uniti common stock for every one share of Uniti common stock, would imply an \$8.14 price per share of New Uniti common stock).¹ Other reasonable methods for determining the fair market value of New Uniti common stock received in the Merger may exist. Uniti stockholders should consult their own tax advisors to determine the appropriate method of determining the fair market value of the New Uniti common stock received in the Merger.

Form 8937 Part II, Box 16:

For U.S. federal income tax purposes, the aggregate tax basis of the New Uniti common stock received by a holder in the Merger will generally equal the fair market value of the Uniti common stock as of the completion of the Merger. See Box 15, above, for a discussion of the determination of fair market value of the New Uniti common stock.

Form 8937 Part II, Box 17:

The U.S. federal income tax treatment described above is based on Sections 1001 and 1012 of the Code.

Form 8937 Part II, Box 18:

Yes, generally any resulting loss can be recognized.

Form 8937 Part II, Box 19:

The Merger was completed on August 1, 2025. For a Uniti stockholder whose taxable year is the calendar year, the reportable tax year is 2025.

¹ Note that, as a result of having retroactively applied this exchange ratio for purposes of historical comparability, certain price reporting services may indicate that the closing price per share of Uniti common stock on August 1, 2025, was \$8.14.