

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Uniti Group Inc		46-5230630	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Clay Robinson	501-748-7000	Clay.robinson@uniti.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	
2101 Riverfront Drive, Suite A		Little Rock, AR 72202	
8 Date of action		9 Classification and description	
July 29, 2025		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
91325V108	Not Applicable	UNIT(NASDAQ listed)	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 ► On July 29, 2025, Uniti Group, Inc. changed its State of incorporation from Maryland ("Old Uniti") to Delaware ("New Uniti") in a reorganization under IRC section 368(a)(1)(F). Accordingly, for federal income tax purposes, Old Uniti transferred its assets to New Uniti in exchange for stock of New Uniti and the assumption of liabilities, which exchange was a nonrecognition transaction for Old Uniti under IRC section 361 and IRC section 357. New Uniti recognized no gain or loss under IRC section 1032. In addition, Old Uniti distributed the New Uniti stock to its shareholders in exchange for their stock in Old Uniti. Old Uniti recognized no gain or loss under IRC section 361, and the shareholders of Old Uniti recognized no gain or loss under IRC section 354.

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 basis of each shareholder in each share of Old Uniti transferred to the share of New Uniti received in exchange therefor under IRC section 358.

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 basis of each shareholder in each share of Old Uniti transferred to the share of New Uniti received in exchange therefor under IRC section 358.

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 368(a)(1)(F); IRC section 354; IRC section 357; IRC section 358; IRC section 361; IRC section 1032.

18 Can any resulting loss be recognized? ▶ No loss may be recognized by shareholders exchanging shares in a reorganization described in IRC section 368(a)(1)(F).**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

The reportable tax year is the calendar year 2025.

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 ▶

9.11.2025

Print your name ▶ Clay Robinson

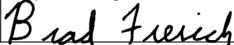
Title ▶ Vice President of Tax

Paid Preparer Use Only

Print/Type preparer's name

Bradley Frerich

Preparer's signature



Date

09/11/2025

Check ☐ if self-employed

PTIN

P01298674

Firm's name ▶ ERNST & YOUNG U.S. LLP

Firm's EIN ▶

34-6565596

Firm's address ▶ 2323 VICTORY AVENUE, SUITE 2000, DALLAS, TX 75219

Phone no.

214-969-8000

Send Form 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054