

Important Tax Information

We are pleased to enclose your 2019 Form 1099-DIV with respect to your investment in RMR Real Estate Income Fund. This insert provides you with important tax information relating to the distributions you received or re-invested during the calendar year 2019. Because tax laws vary among states, you should consult your personal tax adviser about the specific rules in the state(s) in which you pay income taxes and how the enclosed information relates to the preparation of your tax return(s).

This letter is for informational purposes only and has not been furnished to the Internal Revenue Service. Please retain this information for preparation of your tax return(s).

Distributions of Ordinary Dividends

A portion of the total ordinary dividends (box 1a on Form 1099-DIV) paid by your fund during 2019 may be designated as qualified dividends (box 1b on Form 1099-DIV). Qualified dividends are dividends received by your fund (and paid to shareholders) from domestic corporations or qualified foreign corporations. must. The qualified dividends are subject to a maximum tax rate of 15% for most taxpayers (0% for taxpayers in the 10% or 15% bracket and 20% for taxpayers in the highest income bracket). In order for the individual to report the amount of qualified dividends in box 1b as qualified dividend income the shareholder must satisfy the holding period requirement (hold the security for greater than 60 days during the 121 day period beginning 60 days before the ex-dividend date) with respect to his/her mutual fund shares. If the holding period requirement is not satisfied, the qualified dividends will be taxed as ordinary dividend income.

As a result of the Tax Cuts and Jobs Act of 2018 a portion of the total ordinary dividends (box 1a on Form 1099-DIV) paid by your fund during 2019 may be designated as qualified REIT dividends (box 5 on Form 1099-DIV). Qualified REIT dividends are dividends received by your fund (and paid to shareholders) from Real Estate Investment Trusts which are generally eligible for a 20% deduction under section 199A for eligible taxpayers.

Distributions from Capital Gains

Long-term capital gain dividends paid by the funds during 2019 will be taxed at the 15% capital gain tax rate (5% for taxpayers in the 10% or 15% tax bracket). The amount of total capital gain distributions is shown in Box 2a of Form 1099-DIV.

Additional Information

Corporate Dividend Received Deduction

The following percentage of the ordinary dividends received during 2019 qualifies for the 70% corporate dividend received deduction. To determine the amount of dividends that qualify, corporate shareholders should multiply the total ordinary dividends received during 2019 by the percentage noted below.

Fund	Percentage
RMR Real Estate Income Fund	0.002836%

PRIMARY LAYOUT
2019 YEAR-END TAX REPORTING INFORMATION

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PRIMARY LAYOUT
2019 YEAR-END TAX REPORTING INFORMATION

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PRIMARY LAYOUT
2019 YEAR-END TAX REPORTING INFORMATION

Primary Layout Report Date:12/31/2019

This spreadsheet and the accompanying instructions do not constitute, and should not be considered a substitute for, legal advice. The rules governing the proper tax characterization of distributions by mutual funds can be complex. Each fund should consult its own tax advisor regarding the proper tax characterization and reporting of the fund's distributions. Please note that AMT should be provided in Column 31 as a percentage of Column 30, not an amount.

Please list Securities in Cusip Order (Skip Rows Between Entries)

1	2	3	4	5	6	7	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Security Description (Fund Name)	CUSIP	Ticker Symbol	Estimated (E)	Reclass (R)	Corrected (C)	Record Date	Year Included in Shareholders' Income 2019 (Current Year) (14+15+22+26+28+30)	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Box 1a Total Ordinary Dividends (14+15+16)	Qualified Income Dividends	Form 1099 Box 1b Breakdown Qualified Short-term Gains	Qualified Foreign Tax Paid	Box 1b Total Qualified Dividends (18+19+20)	Box 2a Total Capital Gain Distr.	Box 2b Unrecap Sec. 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	Box 7 Foreign Tax Paid	Box 9 Cash Liquidation Distr	Box 10 Noncash Liquidation Distr	Box 11 Exempt Interest Dividends	Percentage of AMT in Column 30	CUSIP Number Change (M) or (Y)	Box 5 Section 199A Dividends	Form 1099 Box 5 Breakdown Section 199A Short-term Gains	Box 5 Total Section 199A Dividends* (33+34+35)	
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		1/8/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		1/15/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		1/22/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		1/29/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		2/5/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		2/12/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		2/19/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		2/26/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		3/5/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		3/12/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		3/19/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		3/26/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		4/2/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		4/9/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		4/16/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		4/23/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		4/30/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		5/7/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		5/14/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		5/21/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		05/28/209	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		6/4/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		6/11/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		6/18/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		6/25/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		7/2/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		7/9/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		7/16/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		7/23/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		7/30/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		8/6/2019	18.2300	18.2300	0.0000	0.0000	18.2300	0.0017	0.0000	0.0000	0.0017	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	11.8557	0.0000	0.0000	11.8557
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		8/13/2019	19.4400	19.4400	0.0000	0.0000	19.4400	0.0018	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	12.6426	0.0000	0.0000	12.6426
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		8/20/2019	18.2300	18.2300	0.0000	0.0000	18.2300	0.0017	0.0000	0.0000	0.0017	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	11.8557	0.0000	0.0000	11.8557
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		8/27/2019	18.2300	18.2300	0.0000	0.0000	18.2300	0.0017	0.0000	0.0000	0.0017	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	11.8557	0.0000	0.0000	11.8557
RMR Real Estate Income Fund - Series T	74965J403	RMR		R		9/3/2019	18.2300	18.2300	0.0000	0.0000	18.2300	0.0017	0.0000	0.0000	0.0017	0.0000	0.0000	0.0												

PRIMARY LAYOUT
2019 YEAR-END TAX REPORTING INFORMATION

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**PRIMARY LAYOUT
2019 YEAR-END TAX REPORTING INFORMATION**

Primary Layout Report Date:							12/31/2019																													
This spreadsheet and the accompanying instructions do not constitute, and should not be considered a substitute for, legal advice. The rules governing the proper tax characterization of distributions by mutual funds can be complex. Each fund should consult its own tax advisor regarding the proper tax characterization and reporting of the fund's distributions. Please note that AMT should be provided in Column 31 as a percentage of Column 30, not an amount.																																				
Please list Securities in Cusip Order (Skip Rows Between Entries)																																				
1	2	3	4	5	6	7	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36						
							Year included in Shareholders' Income	Form 1099 Box 1a Breakdown				Box 1a Total	Form 1099 Box 1b Breakdown					Box 1b Total	Box 2a	Box 2b	Box 2c	Box 2d	Box 3	Box 7	Box 9	Box 10	Box 11	31	32	33	34	35	36			
							2019					Ordinary Dividends	Qualified Income Dividends	Qualified Short-term Gains				Qualified Foreign Tax Paid	Qualified Dividends	Total Capital Gain Distr.	Unrecap Sec. 1250 Gain	Section 1202 Gain	Collectibles (28%) Gain	Nondividend Distributions	Foreign Tax Paid	Cash Liquidation Distr	Noncash Liquidation Distr	Exempt Interest Dividends	Percentage of AMT in Column 30	CUSIP Number Change (M) or (Y)	Box 5 Section 199A Dividends	Form 1099 Box 5 Breakdown	Box 5 Total			
							(Current Year) (14+15+22+26+28+30)	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	(14+15+16)																									
Security Description (Fund Name)	CUSIP	Ticker Symbol	Estimated (E)	Reclass (R)	Corrected (C)	Record Date																														
RMR Real Estate Income Fund	76970B101	RIF		R		3/21/2019	0.3300	0.2000	0.0000	0.0000	0.2000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1300	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1301	0.1301				
RMR Real Estate Income Fund	76970B101	RIF		R		6/21/2019	0.3300	0.2000	0.0000	0.0000	0.2000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1300	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1301	0.1301				
RMR Real Estate Income Fund	76970B101	RIF		R		9/23/2019	0.3300	0.0700	0.0000	0.0000	0.0700	0.0000	0.0000	0.0000	0.0000	0.1300	0.0000	0.0000	0.0000	0.0000	0.1300	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0455	0.0000	0.0000	0.0455	0.0455				
RMR Real Estate Income Fund	76970B101	RIF		R		12/23/2019	0.3300	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2000	0.0000	0.0000	0.0000	0.0000	0.1300	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				
Totals							1.3200	0.4700	0.0000	0.0000	0.4700	0.0000	0.0000	0.0000	0.0000	0.3300	0.0000	0.0000	0.0000	0.0000	0.5200	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3057	0.0000	0.3057				

SECONDARY LAYOUT
2019 YEAR-END TAX REPORTING INFORMATION

Secondary Layout Report Date:		12/31/2019													
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Please list Securities in Cusip Order (Skip Rows Between Entries)				Expressed as an annual percentage with six (6) digits after the decimal point.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Reserved	Creditable Tax Reportable on IRS Form 8912	Foreign Source Income: % of Box 1a, Col. 17 on Primary Layout	Optional Foreign Source Income (% of Primary Layout Box 1a, Col. 17) as adjusted for IRC 904(b)(2)(B) type limitation for foreign QDI	Optional Foreign Qualified Dividend Income: % of Box 1a, Col. 17 on Primary Layout	Threshold Requirements For Exempt Interest Dividends from Federal Obligations Not Satisfied (Indicate by State)	Threshold Requirements For State and Local Exempt Interest Dividends Not Satisfied (Indicate by State)	% of Income From Exempt Federal Securities: % of Box 1a, Col. 17 on Primary Layout	% of Taxable Distribution Eligible for the Deduction Received				
Security Description (Fund and Class)	CUSIP	Ticker Symbol													
RMR Real Estate Income Fund - Series F	74965J205	RCR									0.002836%				
RMR Real Estate Income Fund - Series M	74965J304	RDR									0.002836%				
RMR Real Estate Income Fund - Series T	74965J403	RMR									0.002836%				
RMR Real Estate Income Fund - Series W	74965J502	RFR									0.002836%				
RMR Real Estate Income Fund - Series TH	74965J601	RHR									0.002836%				
RMR Real Estate Income Fund	76970B101	RIF									0.002836%				

SECONDARY LAYOUT
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