## (December 2017

Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name SWITCH, INC 82-1883953 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **GABRIEL NACHT** 702-444-4111 TAXDEPARTMENT@SWITCH.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 7135 S. DECATUR BOULEVARD LAS VEGAS, NV 89118 9 Classification and description 8 Date of action August 31, 2021 CLASS A COMMON STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 87105L104 SWCH Organizational Action Attach additional statements if needed. See back of form for additional guestions. Part II 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 August 05, 2021, Switch, Inc.'s board of directors approved and declared a quarterly cash distribution of \$0.0525 per share on Switch, Inc.'s Class A common stock, payable on August 31, 2021 to shareholders of record as of August 19, 2021. 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 15 share or as a percentage of old basis ▶ Based on our reasonable assumptions about our income, deductions and activities in 2021, we should not have any current or accumulated earnings or profits in 2021. Distributions in excess of our current and accumulated earnings and profits should reduce the adjusted tax basis on our shares pursuant to Internal Revenue Code §301(c)(2) and §316(a). Accordingly, since all of the August 31, 2021 distribution should be in excess of our current and accumulated earnings and profits, each shareholder's basis in our commons shares should be reduced by \$0.0525 per share. Pursuant to the applicable Treasury Regulations under Section 6045B of the IRC, if our assumptions are incorrect we will provide a revised Form 8937 within 45 days of such determination. 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 ▶ Based on our reasonable assumptions about out income, deductions and activities in 2021, we should not have any current or accumulated earnings or profits in 2021. Accordingly, all of the August 31, 2021 distribution should reduce each shareholder's basis in our common stock with any distributions in excess of a shareholder's basis treated as capital gain.

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Form 8937 (12-2017)

SWITCH, INC. FEIN: 82-1883953 Attachment to Form 8937

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Disclaimer: The information contained in Form 8937 and this attachment does not constitute, nor is, intended to be tax advice and does not purport to take into account any shareholder's specific circumstances. Shareholders are urged to consult their own tax advisors regarding U.S. tax consequences of the transaction described herein and the impact to tax basis resulting from the transaction.