

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
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	
8 Date of action		9 Classification and description	
December 01, 2022		CLASS A COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
87105L104		SWCH	

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 November 09, 2022, 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 December 1, 2022 to shareholders of record as of November 21, 2022.

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 ▶

Based on our reasonable assumptions about our income, deductions and activities in 2022, we should not have any current or accumulated earnings or profits in 2022. 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 December 1, 2022 distribution should be in excess of our current and accumulated earnings and profits, each shareholder's basis in our common 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.

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 ▶

Based on our reasonable assumptions about our income, deductions and activities in 2022, we should not have any current or accumulated earnings or profits in 2022. Accordingly, all of the December 1, 2022 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.

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 Sections 301(c)(2) and 316(a)

18 Can any resulting loss be recognized? ▶ Shareholders cannot recognize a tax loss as a result of this distribution.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2022.

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.

Sign Here

Signature ▶ 

Date ▶ 1/5/2023

Print your name ▶ **GABRIEL NACHT**

Title ▶ **CFO**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no	
Firm's address ▶				

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.