



**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 ATTACHMENT

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**18** Can any resulting loss be recognized? ▶ SEE ATTACHMENT

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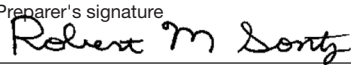
**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SEE ATTACHMENT

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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 ▶ June 30, 2022

Print your name ▶ STEPHEN M. JORDAN Title ▶ MANAGING DIRECTOR

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>ROBERT M. SONTZ</u>		<u>06/22/2022</u>		<u>P00866844</u>
	Firm's name ▶ <u>DELOITTE TAX LLP</u>	Firm's EIN ▶ <u>86-1065772</u>		Phone no. <u>212-492-4000</u>	
Firm's address ▶ <u>30 ROCKEFELLER PLAZA, NEW YORK, NY 10112-0015</u>					

## **ATTACHMENT TO IRS FORM 8937 – PART II**

### **REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES**

#### **CONSULT YOUR TAX ADVISOR**

**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 relating to the effects of the tax free exchange (as defined below) on a stockholder's tax basis in the common stock of KKR & Co. Inc. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. KKR & Co. Inc. does not provide tax advice to its stockholders. The descriptions in questions 14-19 below are being provided pursuant to Section 6045B of the Code and as a convenience to stockholders and their tax advisors when establishing their specific tax position. You are urged to consult your own tax advisor regarding the particular consequences of the tax free exchange to you, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.**

#### **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 May 31, 2022, KKR Aubergine Merger Sub II LLC and KKR Aubergine Merger Sub I LLC, each a wholly owned subsidiary of KKR Aubergine Inc. ("New Pubco"), merged into KKR & Co. Inc. ("Old Pubco") and KKR Holdings L.P. ("Holdings"), respectively (the "Reorganization"). New Pubco changed its name to KKR & Co. Inc. and Old Pubco changed its name to KKR Group Co. Inc. in connection with the Reorganization. For U.S. federal income tax purposes, the Reorganization is treated as if (i) each shareholder in Old Pubco transferred all of its Old Pubco stock to New Pubco in exchange for stock in New Pubco and (ii) each partner in Holdings transferred its entire partnership interest in Holdings to New Pubco in exchange for stock in New Pubco.

#### **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 Reorganization qualifies for nonrecognition treatment with respect to the former shareholders of Old Pubco. The initial tax basis of the New Pubco shares received by each former shareholder of Old Pubco is equal to the tax basis of its Old Pubco shares immediately prior to the Reorganization.

The Reorganization also qualifies for nonrecognition treatment with respect to the former partners of Holdings, except to the extent that the liabilities assumed by New Pubco with respect to a transferred partnership interest exceed the partner's tax basis in that

partnership interest. The initial tax basis of the New Pubco shares received by each former partner of Holdings is equal to the tax basis of its partnership interest in Holdings immediately prior to the Reorganization, reduced (but not below zero) by the liabilities assumed by New Pubco.

**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:**

Not applicable.

**17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based:**

Sections 351(a), 357, 358.

**18. Can any resulting loss be recognized?**

No loss is recognized in connection with the Reorganization.

**19. Provide any other information necessary to implement the adjustment, such as the reportable tax year:**

The U.S. federal income tax consequences of the Reorganization are taken into account in the tax year of each holder that includes May 31, 2022. The final Schedule K-1s filed by Holdings for the period beginning January 1, 2022 and ending at the time of the Reorganization on May 31, 2022 may contain tax information relevant to a holder's basis adjustments resulting from the Reorganization.