

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  <u>Postmates Inc. (by acquiring entity: Uber Technologies, Inc.)</u>		2 Issuer's employer identification number (EIN)  <u>45-2730241</u>	
3 Name of contact for additional information  <u>Balaji Krishnamurthy</u>	4 Telephone No. of contact  <u>1 (844) 582-3766</u>	5 Email address of contact  <u>investor@uber.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  <u>1515 3rd Street</u>		7 City, town, or post office, state, and ZIP code of contact  <u>San Francisco, California 94158</u>	
8 Date of action  <u>December 1, 2020</u>		9 Classification and description  <u>Postmates Inc. preferred stock and common stock</u>	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

**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 ▶ [See attachment.](#)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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 ▶ [See attachment.](#)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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 ▶ [See attachment.](#)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**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.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

18 Can any resulting loss be recognized? ▶ [See attachment.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 ▶ *F. Chadwick* Date ▶ 01/08/2021

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Francois Chadwick</u>	Preparer's signature	Title ▶ <u>VP, Tax</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name					
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

**Postmates Inc.**  
**(By acquiring entity: Uber Technologies, Inc.)**  
**EIN: 45-2730241**

**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”). This attachment includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Mergers (as defined below) on the tax basis of shares of common stock of Uber Technologies, Inc. (“Uber”) received in the Merger in exchange for shares of preferred stock and common stock of Postmates Inc. (“Postmates”). 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. Neither Uber nor Postmates provides tax advice to its stockholders. The example provided below is illustrative and is being provided pursuant to Section 6045B of the Code and as a convenience to stockholders and their tax advisers when establishing their specific tax positions. You are urged to consult your own tax advisors regarding the particular consequences of the Mergers to you, including the applicability and effect of all U.S. federal, state and local tax laws and foreign tax laws. Please read the consent solicitation statement/prospectus, dated November 18, 2020, that was filed with the Securities and Exchange Commission (the “SEC”), noting especially the discussion therein under the heading “U.S. Federal Income Tax Consequences.” You may access the consent solicitation proxy statement/prospectus at [www.sec.gov](http://www.sec.gov).**

**Line 14. Describe the organizational action and, if applicable, the date of the action or the date against which the shareholders’ ownership is measured from the action.**

On December 1, 2020, pursuant to the terms and conditions of the Agreement and Plan of Merger, dated July 5, 2020, by and among Uber, News Merger Sub Corp., a wholly-owned subsidiary of Uber (“Merger Sub”), News Merger Company LLC, a wholly-owned subsidiary of Uber (“Merger Company”) and Postmates, Merger Sub merged with and into Postmates, with Postmates continuing as the surviving corporation (the “Surviving Corporation”) and a wholly-owned subsidiary of Uber (the “First Merger”) and, immediately after the First Merger, the Surviving Company merged with and into Merger Company, with Merger Company continuing as the surviving company and a wholly-owned subsidiary of Uber (together with the First Merger, the “Mergers”).

Each share of Postmates series G preferred stock, series F preferred stock, series E preferred stock and common stock issued and outstanding immediately prior to the effective time of the First Merger (other than (x) shares owned or held in treasury by Postmates, which were cancelled and extinguished without any conversion thereof or payment of any cash or other property or consideration therefor, and (y) shares owned by holders who properly exercised their appraisal

rights under Section 262 of the Delaware General Corporation Law or their dissenters' rights under Chapter 13 of the California Corporations Code which were not converted into the right to receive consideration) was cancelled and converted into the right to receive 0.3412 shares of Uber common stock. No fractional shares of Uber common stock were issued in the First Merger. Instead, Postmates stockholders received cash in lieu of fractional shares of Uber common stock. The Mergers, taken together, are intended to qualify as a "reorganization" within the meaning of Section 368(a) of the Code.

**Line 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.**

Assuming the Mergers, taken together, qualify as a "reorganization" within the meaning of Section 368(a) of the Code, Postmates stockholders who exchange their shares of Postmates preferred stock or common stock for shares of Uber common stock generally will not recognize any gain or loss for U.S. federal income tax purposes, except with respect to cash, if any, received in lieu of fractional shares of Uber common stock.

Each Postmates stockholder's aggregate tax basis in the shares of Uber common stock received in the First Merger (including any fractional share of Uber common stock for which cash was received) will equal such Postmates stockholder's aggregate adjusted tax basis in the shares of Postmates preferred stock or common stock surrendered in the First Merger. If a Postmates stockholder held different blocks of Postmates preferred stock or common stock (i.e., shares acquired at different times or different prices) at the time of the First Merger, such stockholder should consult its own tax advisor with respect to the determination of any gain and the tax bases of particular shares of Uber common stock received in the First Merger.

A Postmates stockholder who receives cash in lieu of a fractional share of Uber common stock generally will recognize capital gain or loss equal to the difference between the amount of cash received and the tax basis in such fractional share, determined as described above.

**Line 16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market value of securities and the valuation date.**

The aggregate tax basis of the Uber common stock received in the First Merger (including any fractional share interests in Uber common stock deemed received) will equal the aggregate adjusted tax basis in the shares of Postmates preferred stock or common stock exchanged.

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

Section 354, Section 358, Section 368(a), Section 1001 and Section 1223.

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

Postmates stockholders generally may not recognize any loss for U.S. federal income tax purposes as a result of the Mergers, except with respect to cash, if any, received in lieu of fractional shares of Uber common stock.

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

The Mergers were effective on December 1, 2020. For a Postmates stockholder whose taxable year is the calendar year, the reportable tax year is 2020.