

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.](#)

Horizontal lines for providing the applicable Internal Revenue Code section(s) and subsection(s).

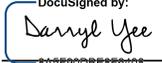
18 Can any resulting loss be recognized? ▶ [See attachment.](#)

Horizontal lines for providing information regarding the recognition of a resulting loss.

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

Horizontal lines for providing any other information necessary to implement the adjustment.

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 ▶ 8/6/2021

Paid Preparer Use Only	Print your name ▶ Darryl Yee	Preparer's signature	Title ▶ Executive Vice President Tax	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

SLACK TECHNOLOGIES, INC.
(BY ACQUIRING ENTITY: SALESFORCE.COM, INC.)
EIN: 26-4400325
ATTACHMENT TO FORM 8937 – PART II
REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

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 related to the effects of the Mergers (as defined below) on the tax basis of shares of common stock of salesforce.com, inc., a Delaware corporation (“salesforce.com”) received in exchange for shares of common stock of Slack Technologies, Inc., a Delaware corporation (“Slack”). The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of shareholders. Neither salesforce.com nor Slack provides tax advice to its shareholders. Shareholders are encouraged to consult their own tax advisors regarding the particular consequences of the Mergers to them (including the applicability and effect of all federal, state, local and non-U.S. laws) and should carefully read the prospectus/offer to exchange, which is part of a Registration Statement on Form S-4 that Salesforce.com filed on January 26, 2021 with the Securities and Exchange Commission, noting especially the discussion under the heading “Material U.S. Federal Income Tax Consequences of the Mergers.” The information provided herein is subject to such discussion in all respects. The Registration Statement may be accessed at www.sec.gov.

Line 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 July 21, 2021 (the “Closing Date”) salesforce.com completed the acquisition of Slack, pursuant to that certain Agreement and Plan of Merger, dated as of December 1, 2020 (the “Merger Agreement”), by and among salesforce.com, Skyline Strategies I Inc., a Delaware corporation and wholly owned subsidiary of salesforce.com (“Merger Sub I”), Skyline Strategies II LLC, a Delaware limited liability company and wholly owned subsidiary of salesforce.com (“Merger Sub II”), and Slack. On the Closing Date, pursuant to the Merger Agreement, and upon the terms and subject to the conditions therein, Merger Sub I merged with and into Slack (the “First Merger”), with Slack surviving the First Merger and continuing as a wholly owned subsidiary of salesforce.com. Immediately following the First Merger, Slack merged (such second merger together with the First Merger, the “Mergers”) with and into Merger Sub II, with Merger Sub II continuing as a wholly owned subsidiary of salesforce.com.

Pursuant to the Merger Agreement, at the effective time of the First Merger (the “First Effective Time”), each share of Class A common stock, par value 0.0001 per share, of Slack and each share of Slack Class B common stock, par value 0.0001 per share, of Slack (collectively, the

“Slack Shares”) issued and outstanding immediately prior to the First Effective Time (other than Slack Shares owned directly or indirectly by salesforce.com, Slack or any of their respective subsidiaries immediately prior to the First Effective Time or Slack Shares covered by Slack restricted share awards) was automatically converted into the right to receive 0.0776 shares of common stock, par value 0.001, of salesforce.com (the “salesforce.com Shares”) and \$26.79 in cash, without interest and subject to applicable withholding taxes (the “Merger Consideration”).

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.

The receipt by a Slack shareholder of Merger Consideration in exchange for Slack Shares in the Mergers has an effect on such shareholder’s tax basis.

The Mergers are intended to qualify as a “reorganization” for U.S. federal income tax purposes. Assuming the Mergers so qualify, and subject to the discussion set forth in the proxy statement/prospectus regarding Slack shareholders who actually or constructively own salesforce.com Shares, each Slack shareholder who exchanges its Slack Shares for the Merger Consideration generally will recognize gain, but not loss, in an amount equal to the lesser of (a) the excess of the sum of the amount of cash and the fair market value of the salesforce.com Shares (including any fractional salesforce.com Shares for which cash was received) received over the adjusted basis of the Slack Shares surrendered in exchange therefor, and (b) the amount of cash received in the Mergers (in each case, excluding any cash received in lieu of a fractional salesforce.com Shares). Each such Slack shareholder’s aggregate tax basis in the salesforce.com Shares received in the Mergers (including any fractional salesforce.com Shares for which cash was received) generally will equal such Slack shareholder’s aggregate adjusted tax basis in the Slack Shares surrendered in the Mergers, reduced by the amount of cash received by such Slack shareholder (excluding any cash received in lieu of a fractional salesforce.com Shares) and increased by the amount of gain, if any, recognized by such Slack shareholder on the exchange (but excluding any gain recognized with respect to any fractional salesforce.com Shares for which cash is received). Each such Slack shareholder who receives cash in lieu of a fractional salesforce.com Shares generally will recognize capital gain or loss equal to the difference between the amount of cash received in lieu of the fractional salesforce.com Shares and the tax basis in such fractional share, determined as described above.

Fair market value generally is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe how you should determine the fair market value of the salesforce.com Shares for purposes of calculating any gain recognized upon the receipt of a combination of salesforce.com Shares and cash in the Mergers. You should consult your tax advisor to determine what measure of fair market value is appropriate.

There are several methods for determining the fair market value of salesforce.com Shares that your tax advisor may discuss with you. As an illustration, one approach that may be possible is to utilize the NYSE closing trading price on July 21, 2021 for salesforce.com Shares (\$242.11 per share) as an indication of fair market value. You are not bound by the approach illustrated

herein, and we take no position as to whether the approach illustrated herein or any other approach is appropriate. You, in consultation with your tax advisor, should determine what approach to take in determining fair market value for salesforce.com Shares.

If a Slack shareholder held different blocks of Slack Shares (i.e., shares acquired at different times or different prices) at the time of the Mergers, such shareholder should consult its own tax advisor with respect to the determination of any gain and the tax bases of particular salesforce.com Shares received in the Mergers.

Line 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.

The following is an example of how the above-described approach to basis determination would apply with respect to recipients of salesforce.com Shares in the Mergers, which assumes that all Slack Shares were acquired on the same date and at the same price and that no cash is received in lieu of fractional salesforce.com Shares:

Assumptions:

- Slack Shares owned immediately prior to the Mergers: 1,000
- Slack shareholder's aggregate tax basis (assumed to be \$5.00 per share): \$5,000
- Fair market value of each salesforce.com Shares received in the Mergers: \$242.11
- salesforce.com Shares received in the Mergers: 77.6
- Aggregate fair market value of salesforce.com Shares received in the Mergers (77.6 salesforce.com Shares multiplied by \$242.11): \$18,787.74
- Amount of cash received in the Mergers (1,000 Slack Shares multiplied by \$26.79/share): \$26,790
- Gain recognized by such Slack shareholder (lesser of (i) \$18,787.74 plus \$26,790 minus \$5,000 or (ii) \$26,790): \$26,790

Aggregate tax basis in salesforce.com Shares received in the Mergers (\$5,000 minus \$26,790 plus \$26,790): \$5,000

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

Tax consequences to Slack shareholders are determined under Sections 354, 368(a), 358(a) and 1001 of the Code.

Line 18. Can any resulting loss be recognized?

If the Mergers, taken together, qualify as a "reorganization" within the meaning of Section 368(a) of the Code, no loss can be recognized upon the exchange of Slack Shares for salesforce Shares.

However, if a taxable loss is calculated on the deemed sale of the fractional salesforce Shares deemed to have been received in the Mergers, this loss can be recognized.

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

Any adjustment to the tax basis of securities resulting from the Mergers is reportable in the tax year that includes July 21, 2021. For calendar year taxpayers, the reportable tax year is 2021.