

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	
MARCH 26, 2021		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 March 1, 2021, Switch, Inc.'s board of directors approved and declared a quarterly cash distribution of \$0.05 per share on Switch, Inc.'s Class A common stock, payable on March 26, 2021 to shareholders of record as of March 16, 2021.

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 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 (IRC) §301(c)(2) and §316(a). Accordingly, since all of the March 26, 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 \$0.05 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 2021, we should not have any current or accumulated earnings or profits in 2021. Accordingly, all of the March 26, 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.

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 2021.

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 ▶ _____

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 ▶			
	Firm's address ▶	Phone no.			