

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Sirius XM Holdings Inc.		93-4680139	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Neil Leibowitz	301-704-0462	neil.leibowitz@siriusxm.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	
1221 Avenue of the Americas		New York, NY 10020	
8 Date of action		9 Classification and description	
September 9, 2024		3.75% Convertible Senior Notes due 2028	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
531229 AP7			

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 attached.](#)

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 attached.](#)

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 attached.](#)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [See attached.](#)

18 Can any resulting loss be recognized? ► See attached.

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

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.

Signature ► Date ►

Print your name ► Neil Leibowitz Title ► Senior Vice President, Tax

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.	

Sirius XM Holdings Inc.
f/k/a Liberty Sirius XM Holdings Inc.
Attachment to Form 8937
3.75% Convertible Senior Notes due 2028 (the “Notes”)
Date of Organizational Action: September 9, 2024

Part II Box 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 September 9, 2024, Liberty Media Corporation (“**Liberty Media**”) redeemed each outstanding share of its Liberty SiriusXM common stock in exchange for 0.8375 of a share of common stock of Liberty Sirius XM Holdings Inc., a Delaware corporation (“**SplitCo**”), in accordance with the Reorganization Agreement, dated as of December 11, 2023, as amended, by and among Liberty Media, SplitCo and Sirius XM Holdings Inc. (the “**Split-Off**”). Pursuant to the terms and conditions of the Notes, Liberty Media transferred and assigned its rights, liabilities and obligations as issuer of the Notes to SplitCo (the “**Transfer**”), effective on September 9, 2024 (the “**Transfer Date**”). Following such transactions, Splitco was renamed Sirius XM Holdings Inc. SplitCo intends to take the position that the Transfer resulted in a “significant modification” of the Notes (within the meaning of Treas. Reg. § 1.1001-3) as of the Transfer Date, resulting in a deemed debt-for-debt exchange for U.S. federal income tax purposes of the Notes for the Notes as modified by the Transfer (the “**Deemed Exchange**”).

Part II Box 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

SplitCo intends to take the position that the Deemed Exchange qualifies as a reorganization under Section 368(a) of the Internal Revenue Code of 1986, as amended (the “**Code**”), or for treatment under Section 355(a)(1)(A)(ii) of the Code (collectively, a “**Qualified Exchange**”) and that, as a result, a holder’s adjusted tax basis in its Notes immediately following the Deemed Exchange was equal to such holder’s adjusted tax basis in the Notes immediately prior to the Deemed Exchange, decreased by the amount of accrued but unpaid stated interest on the Notes at such time (to the extent otherwise included in the calculation of adjusted tax basis). At the time of the Transfer, the amount of accrued but unpaid stated interest per \$1,000 original principal amount of Notes was equal to \$18.2292.

Part II Box 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 answer to box 15.

Part II Box 17

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

Code Sections 354(a), 355, 358, 368(a), and 1001.

Part II Box 18

Can any resulting loss be recognized?

Assuming that the Deemed Exchange qualifies as a Qualified Exchange, no loss may be recognized as a result of the Deemed Exchange.

Part II Box 19

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

The Transfer was effective on September 9, 2024. Therefore, any adjustments to a holder's adjusted tax basis in its Notes as a result of the Deemed Exchange would be taken into account in the holder's tax year that includes September 9, 2024 (*e.g.*, the 2024 tax year for calendar year taxpayers).

Sirius XM Holdings Inc.
f/k/a Liberty Sirius XM Holdings Inc.
EIN: 93-4680139

Disclosure Pursuant to U.S. Treasury Regulation § 1.1273-2(f)(9) with respect to Liberty Media's Assignment of its Rights and Liabilities under the Notes to SplitCo

On September 9, 2024, Liberty Media Corporation ("**Liberty Media**") redeemed each outstanding share of its Liberty SiriusXM common stock in exchange for 0.8375 of a share of common stock of Liberty Sirius XM Holdings Inc., a Delaware corporation ("**SplitCo**"), in accordance with the Reorganization Agreement, dated as of December 11, 2023, as amended, by and among Liberty Media, SplitCo and Sirius XM Holdings Inc. (the "**Split-Off**"). Pursuant to the terms and conditions governing Liberty Media's 3.75% Convertible Senior Notes due 2028 (CUSIP Number 531229 AP7) (the "**Notes**"), Liberty Media transferred and assigned its rights, liabilities and obligations as issuer of the Notes to SplitCo (the "**Transfer**"), effective on September 9, 2024 (the "**Transfer Date**"). Following such transactions, SplitCo was renamed Sirius XM Holdings Inc. SplitCo intends to take the position that the Transfer resulted in a "significant modification" of the Notes (within the meaning of Treas. Reg. § 1.1001-3) as of the Transfer Date, resulting in a deemed debt-for-debt exchange for U.S. federal income tax purposes of the Notes for the Notes as modified by the Transfer (the "**New Notes**").

Pursuant to U.S. Treasury Regulation § 1.1273-2(f)(9), SplitCo has made the following determination with respect to the Notes:

SplitCo has determined that the New Notes are "traded on an established market (publicly traded)" within the meaning of the U.S. Treasury Regulation § 1.1273-2(f)(1) and the deemed issue price of the New Notes is 102.241% (expressed as a percentage of face amount).

SplitCo's determination is binding upon all holders of the New Notes unless a holder explicitly discloses, in accordance with the requirements of U.S. Treasury Regulation § 1.1273-2(f)(9), that its determination is different on the holder's timely filed United States federal income tax return for the taxable year of the Transfer.

This notice is only intended to fulfill SplitCo's notification obligation under U.S. Treasury Regulation § 1.1273-2(f)(9) and does not constitute tax advice. Please consult your own tax advisor.

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Sirius XM Holdings Inc.</u>		2 Issuer's employer identification number (EIN) <u>93-4680139</u>	
3 Name of contact for additional information <u>Neil Leibowitz</u>	4 Telephone No. of contact <u>301-704-0462</u>	5 Email address of contact <u>neil.leibowitz@siriusxm.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>1221 Avenue of the Americas</u>		7 City, town, or post office, state, and ZIP code of contact <u>New York, NY 10020</u>	
8 Date of action <u>September 9, 2024</u>		9 Classification and description <u>2.75% Exchangeable Senior Debentures due 2049</u>	
10 CUSIP number <u>531229 AJ1</u>	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 attached.

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 attached.

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 attached.

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [See attached.](#)

[illegible]

18 Can any resulting loss be recognized? ► See attached.

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

[illegible]

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 ►

Paid Preparer Use Only	Print your name ► Neil Leibowitz		Title ► Senior Vice President, Tax	
	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.

Sirius XM Holdings Inc.
f/k/a Liberty Sirius XM Holdings Inc.
Attachment to Form 8937
2.75% Exchangeable Senior Debentures due 2049 (the “**Debentures**”)
Date of Organizational Action: September 9, 2024

Part II Box 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 September 9, 2024, Liberty Media Corporation (“**Liberty Media**”) redeemed each outstanding share of its Liberty SiriusXM common stock in exchange for 0.8375 of a share of common stock of Liberty Sirius XM Holdings Inc., a Delaware corporation (“**SplitCo**”), in accordance with the Reorganization Agreement, dated as of December 11, 2023, as amended, by and among Liberty Media, SplitCo and Sirius XM Holdings Inc. (the “**Split-Off**”). Pursuant to the terms and conditions of the Debentures, Liberty Media transferred and assigned its rights, liabilities, and obligations as issuer of the Debentures to SplitCo (the “**Transfer**”), effective on September 9, 2024 (the “**Transfer Date**”). Following such transactions, SplitCo was renamed Sirius XM Holdings Inc. SplitCo intends to take the position that the Transfer resulted in a “significant modification” of the Debentures (within the meaning of Treas. Reg. § 1.1001-3) as of the Transfer Date, resulting in a deemed debt-for-debt exchange for U.S. federal income tax purposes of the Debentures for the Debentures as modified by the Transfer (the “**Deemed Exchange**”).

Part II Box 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

SplitCo intends to take the position that the Deemed Exchange qualifies as a reorganization under Section 368(a) of the Internal Revenue Code of 1986, as amended (the “**Code**”), or for treatment under Section 355(a)(1)(A)(ii) of the Code (collectively, a “**Qualified Exchange**”) and that, as a result, a holder’s adjusted tax basis in its Debentures immediately following the Deemed Exchange was equal to such holder’s adjusted tax basis in the Debentures immediately prior to the Deemed Exchange, decreased by the amount of accrued but unpaid stated interest on the Debentures at such time. At the time of the Transfer, the amount of accrued but unpaid stated interest per \$1,000 original principal amount of Debentures was equal to \$0.6875.

Part II Box 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 answer to box 15.

Part II Box 17

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

Code Sections 354(a), 355, 358, 368(a), and 1001.

Part II Box 18

Can any resulting loss be recognized?

Assuming that the Deemed Exchange qualifies as a Qualified Exchange, no loss may be recognized as a result of the Deemed Exchange.

Part II Box 19

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

The Transfer was effective on September 9, 2024. Therefore, any adjustments to a holder's adjusted tax basis in its Debentures as a result of the Deemed Exchange would be taken into account in the holder's tax year that includes September 9, 2024 (*e.g.*, the 2024 tax year for calendar year taxpayers).

Sirius XM Holdings Inc.
f/k/a Liberty Sirius XM Holdings Inc.
EIN: 93-4680139

Disclosure Pursuant to U.S. Treasury Regulation § 1.1273-2(f)(9) with respect to Liberty Media's Assignment of its Rights and Liabilities under the Indenture to SplitCo

On September 9, 2024, Liberty Media Corporation ("**Liberty Media**") redeemed each outstanding share of its Liberty SiriusXM common stock in exchange for 0.8375 of a share of common stock of Liberty Sirius XM Holdings Inc., a Delaware corporation ("**SplitCo**"), in accordance with the Reorganization Agreement, dated as of December 11, 2023, as amended, by and among Liberty Media, SplitCo and Sirius XM Holdings Inc. (the "**Split-Off**"). Pursuant to the indenture governing Liberty Media's 2.75% Exchangeable Senior Debentures due 2049 (CUSIP Number 531229 AJ1) (such instruments the "**Debentures**" and such indenture the "**Indenture**"), Liberty Media transferred and assigned its rights and liabilities as obligor and maker of the Debentures and its obligations under the Indenture to SplitCo (the "**Transfer**"), effective on September 9, 2024 (the "**Transfer Date**"). Following such transactions, SplitCo was renamed Sirius XM Holdings Inc. SplitCo intends to take the position that the Transfer resulted in a "significant modification" of the Debentures (within the meaning of Treas. Reg. § 1.1001-3) as of the Transfer Date, resulting in a deemed debt-for-debt exchange for U.S. federal income tax purposes of the Debentures for the Debentures as modified by the Transfer (the "**New Debentures**").

Pursuant to U.S. Treasury Regulation § 1.1273-2(f)(9), SplitCo has made the following determination with respect to the Debentures:

SplitCo has determined that the New Debentures are "traded on an established market (publicly traded)" within the meaning of the U.S. Treasury Regulation § 1.1273-2(f)(1) and the deemed issue price of the New Debentures is 96.712% (expressed as a percentage of face amount).

SplitCo's determination is binding upon all holders of the New Debentures unless a holder explicitly discloses, in accordance with the requirements of U.S. Treasury Regulation § 1.1273-2(f)(9), that its determination is different on the holder's timely filed United States federal income tax return for the taxable year of the Transfer.

This notice is only intended to fulfill SplitCo's notification obligation under U.S. Treasury Regulation § 1.1273-2(f)(9) and does not constitute tax advice. Please consult your own tax advisor.

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Sirius XM Holdings Inc.</u>		2 Issuer's employer identification number (EIN) <u>93-4680139</u>	
3 Name of contact for additional information <u>Neil Leibowitz</u>	4 Telephone No. of contact <u>301-704-0462</u>	5 Email address of contact <u>neil.leibowitz@siriusxm.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>1221 Avenue of the Americas</u>		7 City, town, or post office, state, and ZIP code of contact <u>New York, NY 10020</u>	
8 Date of action <u>September 9, 2024</u>		9 Classification and description <u>Common Stock, par value \$0.001 per share</u>	
10 CUSIP number <u>See attached.</u>	11 Serial number(s) <u>SIRI</u>	12 Ticker symbol <u>SIRI</u>	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 attached.

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 attached.

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 attached.

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [See attached.](#)

18 Can any resulting loss be recognized? ► See attached.

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

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.

Signature ► Date ►

Print your name ► **Neil Leibowitz** Title ► **Senior Vice President, Tax**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if	PTIN
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Firm's name ▶ Firm's EIN ▶

Firm's address ►	Phone no.
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Sirius XM Holdings Inc.
f/k/a Liberty Sirius XM Holdings Inc.
Attachment to Form 8937
Common stock, \$0.001 par value per share
Date of Organizational Action: September 9, 2024

Part I Box 10

The CUSIP number of common stock of Sirius XM Holdings Inc., a Delaware corporation (f/k/a Liberty Sirius XM Holdings Inc.) (“**New Sirius**”), is 82993310.

The CUSIP number of common stock of Sirius XM Inc., a Delaware corporation (f/k/a Sirius XM Holdings Inc.) (“**Old Sirius**”), is 82968B103.

Part II Box 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 September 9, 2024, following the redemption by Liberty Media Corporation, a Delaware corporation (“**Liberty Media**”), of Liberty Media’s Series A, Series B and Series C Liberty SiriusXM common stock, par value \$0.01 per share, in exchange for 0.8375 of a share of New Sirius common stock, par value \$0.001 per share, Radio Merger Sub, LLC, a Delaware limited liability company and a wholly owned subsidiary of New Sirius, merged with and into Old Sirius (such merger, the “**Merger**”), with Old Sirius surviving the Merger as a wholly owned subsidiary of New Sirius. Upon consummation of the Merger, each share of Old Sirius common stock issued and outstanding immediately prior to the effective time of the Merger (other than shares owned by New Sirius and its subsidiaries) was converted into one-tenth (0.1) of a share of New Sirius common stock, with cash being paid to holders of Old Sirius common stock in lieu of any fractional shares of New Sirius common stock.

Part II Box 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

New Sirius intends to report the exchange of Old Sirius common stock for New Sirius common stock pursuant to the Merger, taken together with the Contribution (as defined in that certain Reorganization Agreement, dated as of December 11, 2023, by and among Liberty Media Corporation, a Delaware corporation, New Sirius and Old Sirius, as amended from time to time, as a transaction described in Section 351 of the Internal Revenue Code of 1986, as amended (the “**Code**”).

Holders of Old Sirius common stock must allocate the aggregate tax basis in their shares of Old Sirius common stock held immediately prior to the merger among the shares of New Sirius Common stock held immediately after the Merger, including any fractional shares for which cash was paid in lieu thereof. Shareholders who acquired different blocks of shares of Old Sirius

common stock at different times or at different prices are urged to consult their own tax advisors regarding the allocation of their aggregate basis and holding periods among their shares of New Sirius Common Stock.

Holders of Old Sirius common stock who receive cash in lieu of a fractional share of New Sirius common stock in the Merger will generally be treated as having received such fractional share in the Merger and then as having sold such fractional share for the cash received. Taxable gain or loss will be recognized in an amount equal to the difference between (a) the amount of cash received in lieu of the fractional share and (b) the holder's tax basis allocated to the fractional share, as described above.

Part II Box 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 Box 15 above.

Part II Box 17

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

Code Sections 351, 358, 1001 and 1012.

Part II Box 18

Can any resulting loss be recognized?

The exchange of Old Sirius common stock for New Sirius common stock pursuant to the Merger is intended to be treated as an exchange described in Section 351 of the Code. Therefore, except as described below with respect to cash received in lieu of a fractional share, a shareholder will not recognize any gain or loss for U.S. federal income tax purposes.

Holders of Old Sirius common stock who receive cash in lieu of a fractional share of New Sirius common stock in the Merger will generally be treated as having received such fractional share in the Merger and then as having sold such fractional share for the cash received, as described above. Taxable gain or loss will be recognized in an amount equal to the difference between (a) the amount of cash received in lieu of the fractional share and (b) the holder's tax basis in the fractional share. Such gain or loss will generally be long-term capital gain or loss if the holder's holding period for the fractional share, as described above, exceeds one year at the effective time of the Merger. Long-term capital gains are generally subject to preferential U.S. federal income tax rates for certain non-corporate U.S. holders. The deductibility of capital losses is subject to limitations under the Code.

Part II Box 19

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

The Merger occurred on September 9, 2024. The taxable year of the holders of Old Sirius common stock for reporting the tax effect of the Merger is the taxable year that includes September 9, 2024.

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 attached.

18 Can any resulting loss be recognized? ► See attached.

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

**Sign
Here**

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.

Signature ►



Date ►

10/21/2024

Print your name ► Neil Leibowitz

Title ► Senior Vice President, Tax

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

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 attached.

18 Can any resulting loss be recognized? ► See attached.

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

**Sign
Here**

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.

Signature ►



Date ►

10/21/2024

Print your name ► **Neil Leibowitz**

Title ► **Senior Vice President, Tax**

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

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 attached.

18 Can any resulting loss be recognized? ► See attached.

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

**Sign
Here**

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.

Signature ►



Date ►

10/21/2024Print your name ► Neil LeibowitzTitle ► Senior Vice President, Tax

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054