

Part II Organizational Action (continued)

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

The merger of Viking Merger Sub, Inc. into Vivint is intended to qualify as a tax-free reorganization under Internal Revenue Code ("IRC") Section 368(a). Under IRC Sec. 354(a) and 356(a), a Vivint shareholder generally will not recognize any gain or loss for U.S. federal income tax purposes, except with the respect to cash, if any, received in lieu of a fractional share of Sunrun common stock (in the manner described below). The aggregate tax basis in the Sunrun common stock received in the merger (including any fractional share deemed received and redeemed, as described below) will equal the shareholder's adjusted tax basis in the shares of Vivint common stock surrendered in the merger.

If a Vivint shareholder receives cash in lieu of a fractional share of Sunrun common stock, the shareholder will be treated as having received the fractional share pursuant to the merger and then if such fractional share had been redeemed for cash in an amount equal to the amount of cash received in lieu of such fractional share. As a result, the Vivint shareholder will generally recognize gain or loss equal to the difference between the amount of such cash and the tax basis allocable to such fractional share.

18 Can any resulting loss be recognized? ▶ _____


Under Section 354(a), no loss can be recognized on the exchange.

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

The transaction will be reported in tax year 2020.

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 ▶ November 9, 2020

Print your name ▶ TOM VONREICHBAUER Title ▶ CHIEF FINANCIAL OFFICER

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.