

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 statement](#)

18 Can any resulting loss be recognized? ▶ [See attached statement](#)

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

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 ▶ 05/22/2024
Print your name ▶ Thomas Kremer Title ▶ Senior VP - Tax, Treasury & Risk Mgmt

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.

Laboratory Corporation of America Holdings
EIN: 13-3757370

Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Disclaimer: If you did not receive shares of Labcorp Holdings, Inc. on May 17, 2024, none of the information on this form or its statements applies to you.

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances.

Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

Part II

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 May 17, 2024 (the "**Merger Date**"), pursuant to the terms and conditions of the Agreement and Plan of Merger ("**Agreement**") dated as of the Merger Date, by and among Laboratory Corporation of America Holdings ("**LCAH**"), Labcorp Holdings Inc. ("**New Parent**"), a direct, wholly owned subsidiary of LCAH, and Radiance Merger Sub Inc. ("**Merger Sub**"), a direct, wholly owned subsidiary of New Parent, Merger Sub merged with and into LCAH pursuant to Delaware state law (the "**Merger**") with LCAH surviving the Merger and continuing as a direct, wholly owned subsidiary of New Parent. Pursuant to the Merger, each share of LCAH common stock was surrendered by LCAH shareholders in exchange for one share of New Parent common stock. No preferred stock in LCAH was outstanding at the time of the Merger.

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 Merger is expected to qualify as a reorganization pursuant to section 368(a) of the Internal Revenue Code. As a result of the Merger, the aggregate basis of the New Parent common stock in the hands of the pre-Merger LCAH shareholders is expected to be the same as the LCAH shareholders' basis in their LCAH common stock immediately before the Merger.

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 dates.

Not applicable – as described in Line 15, the aggregate basis of the New Parent common stock received in exchange for LCAH shares in the Merger is expected to be the same as the LCAH shareholders' basis in their LCAH common stock immediately before the Merger.

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

The applicable sections of the Internal Revenue Code of 1986, as amended upon which the tax treatment is based are sections 354, 358, 368, and 1223.

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Line 18 – Can any resulting loss be recognized?

Generally, no gain or loss should be recognized for U.S. federal income tax purposes as a result of the Merger.

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

The Merger occurred on the Merger Date. As a result, any reporting required to be undertaken by LCAH shareholders should be reported in the taxable year that includes the Merger Date. In the case of shareholders who are calendar year taxpayers, the Merger Date is reportable in the tax year ending December 31, 2024.