

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.](#)

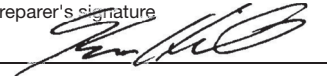
18 Can any resulting loss be recognized? ▶ [See attachment.](#)

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

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 ▶ 06/01/2022

Print your name ▶ Ivy Pong Title ▶ VP Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Ken Hill		05/31/22		P00561909
	Firm's name ▶ Deloitte Tax LLP	Firm's EIN ▶ 86-1065772		Phone no. 408-704-4000	
	Firm's address ▶ 225 West Santa Clara St., Suite 600, San Jose, CA 95113				

Broadcom Inc.
EIN 35-2617337
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities
Exchanges of Existing Notes for New 2037 Notes
Occurring on April 18, 2022

Current Internal Revenue Service (“**IRS**”) guidance under Internal Revenue Code (“**IRC**”) section 6045B provides that if a company undertakes an organizational action that affects the basis of a specified security an information return on Form 8937 must be filed with the IRS and furnished to affected holders, or alternatively, posted on the company’s website.

The information contained in the Form 8937 and this attachment is intended to satisfy those requirements and is intended to provide a general summary of certain U.S. federal income tax consequences of the Exchanges (defined below). This information does not constitute tax advice and does not purport to take into account any holder’s specific circumstances. Holders are urged to consult their own tax advisors regarding U.S. tax consequences of the adjustments described herein and the impact to tax basis resulting from the adjustments.

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Form 8937, Part II, Line 14

Pursuant to an Offering Memorandum dated March 31, 2022, Broadcom Inc. (the “**Company**”) entered into exchanges (the “**Exchanges**”) with holders of certain notes of the Company and one of its affiliates, CA, Inc. (“**CA, Inc.**”). Early settlement for the Exchanges occurred on April 18, 2022. Capitalized terms not defined herein shall have the meanings ascribed to them in the Offering Memorandum.

The Exchanges involved the series of notes listed in the table below (collectively the “**Existing Notes**”) for a new series of Company 4.926% Senior Notes, due 5/15/2037, CUSIP 11135FBV2 (the “**New 2037 Notes**”). For each \$1,000 principal amount of each series of Existing Notes validly tendered and accepted for exchange by the Company, the table sets forth the Total Consideration received by holders.

CUSIP Numbers	Existing Notes	Issuer	Principal Amount of New 2037 Notes	Cash	Total Consideration
12673P AJ4	4.700% Senior Notes due 3/15/2027	CA, Inc.	\$1,000	\$17.50	\$1,017.50
11135F AH4 U1109M AG1 11135F BD2	5.000% Senior Notes due 4/15/2030	Broadcom Inc.	\$1,000	\$54.07	\$1,054.07
11135F AB7 U1109M AB2 11135F BA8	4.750% Senior Notes due 4/15/2029	Broadcom Inc.	\$1,000	\$39.42	\$1,039.42
11135F AK7 U1109M AH9 11135F AL5	4.110% Senior Notes due 9/15/2028	Broadcom Inc.	\$1,000	\$9.66	\$1,009.66
11135F AP6 U1109M AK2 11135F AQ4	4.150% Senior Notes due 11/15/2030	Broadcom Inc.	\$1,000	\$0	\$1,000.00

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The Total Consideration includes an Early Participation Payment of \$50 (payable in New 2037 Notes) for each \$1,000 principal amount of each series of Existing Notes validly tendered at or prior to the Early Participation Date and accepted for exchange.

In addition, for each \$1,000 principal amount of Existing Notes validly tendered and accepted for exchange by the Company, holders of such Existing Notes received a cash payment for accrued and unpaid interest on the applicable series of Existing Notes up to, but not including, the Early Settlement Date.

Form 8937, Part II, Line 15

The Company intends to treat the Exchanges of Existing Notes for New 2037 Notes as dispositions of such Existing Notes for U.S. federal income tax purposes resulting from a “significant modification” of the Existing Notes (which dispositions are taxable unless treated as Recapitalizations as defined below).

CA, Inc.’s 4.700% Senior Notes due 3/15/2027 (the “CA, Inc. Existing Notes”).

The exchange of CA, Inc. Existing Notes for New 2037 Notes represents a taxable exchange and does not qualify as a Recapitalization within the meaning of Section 368(a)(1)(E) of the Code. The exchange cannot constitute a Recapitalization because the New 2037 Notes are issued by a different corporate issuer from the CA, Inc. Existing Notes. Accordingly, a holder generally will recognize gain or loss upon the exchange of CA, Inc. Existing Notes for New 2037 Notes and cash in an amount equal to the difference between (i) the sum of (A) the amount of such cash plus (B) the issue price of such New 2037 Notes as determined for U.S. federal income tax purposes (*See Line 16 below*) and (ii) such holder’s adjusted tax basis in such Existing Notes. The amount realized does not include the consideration, if any, attributable to accrued but unpaid interest on the Existing Notes.

Recapitalization Treatment of the Company’s 5.000% Senior Notes due 4/15/2030, the Company’s 4.750% Senior Notes due 4/15/2029, the Company’s 4.110% Senior Notes due 9/15/2028, and the Company’s 4.150% Senior Notes due 11/15/2030 (such Existing Notes, the “Company Existing Notes”).

The Exchanges of Company Existing Notes for New 2037 Notes generally would constitute a “recapitalization” within the meaning of Section 368(a)(1)(E) of the Code if both the New 2037 Notes and the Company Existing Notes exchanged therefor constitute “securities” issued by the same issuer for U.S. federal income tax purposes.

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The Company intends to take the position that the Company Existing Notes and the New 2037 Notes are securities for U.S. federal income tax purposes. Thus, the Exchanges of Company Existing Notes for New 2037 Notes are intended to qualify as recapitalizations within the meaning of Section 368(a)(1)(E) of the Code (each, a “**Recapitalization**”). *Each holder should consult its tax advisor regarding whether to treat the Exchanges of Company Existing Notes for New 2037 Notes as a recapitalization.*

Accordingly, a holder of Company Existing Notes that exchanged such Company Existing Notes for New 2037 Notes should recognize any gain (but not loss) realized on the exchange (subject to the discussion below regarding the Early Participation Payment) in an amount equal to the lesser of:

- the excess, if any, of (i) the sum of (A) any cash payment received (except to the extent attributable to accrued but unpaid interest) and (B) the issue price of the New 2037 Notes received by such Holder, over (ii) such holder’s adjusted tax basis in such Company Existing Notes; or
- any cash payment received (except to the extent attributable to accrued but unpaid interest) with respect to such exchanged Company Existing Notes.

Early Participation Payment

The U.S. federal income tax treatment of the receipt of the Early Participation Payment is unclear. The Company intends to take the position that the Early Participation Payment is part of the consideration for tendered Existing Notes which would generally be taken into account in determining such holder’s gain or loss on the exchange of such Existing Notes as described above. *Holders should consult their tax advisors regarding the U.S. federal income tax treatment of the Early Participation Payment.*

Form 8937, Part II, Line 16

Basis of New 2037 Notes Received in Taxable Exchanges

A holder’s basis in the New 2037 Notes received in taxable Exchanges will be equal to the “issue price” (which represents the fair market value) of the New 2037 Notes.

The Company has determined the issue price of the New 2037 Notes to be 96.3% of face, which is the approximate average of trades reported on FINRA’s Trade Reporting and Compliance Engine on the first available trade date for the New 2037 Notes.

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Basis of New 2037 Notes Received in the Recapitalization of Company Existing Notes

A holder's initial tax basis in the portion of the New 2037 Notes received in the Recapitalization generally will be equal to such holder's adjusted tax basis in the Company Existing Notes exchanged therefor (i) increased by the amount of any gain recognized by such holder in the exchange of such Company Existing Notes and (ii) reduced by the cash consideration received, if any, by such holder in the exchange of such Company Existing Notes (except to the extent attributable to accrued but unpaid interest).

Form 8937, Part II, Line 17

Section 1001, Treas. Reg. § 1.1273-2(c), Treas. Reg. § 1.1273-2(f) (Exchanges of CA, Inc. Existing Notes)

Sections 368(a)(1)(E), 356(a), 358(a) (Recapitalization of Company Existing Notes)

Form 8937, Part II, Line 18

A holder may recognize gain or loss on the Exchanges of CA, Inc. Existing Notes.

No loss may be recognized by a holder on the Recapitalization of Company Existing Notes.

Form 8937, Part II, Line 19

The reportable tax year for the Exchanges is the tax year during which the Exchanges occurred (i.e., 2022 for a calendar year taxpayer).