

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name MULTIPLAN CORPORATION		2 Issuer's employer identification number (EIN) 84-3536151	
3 Name of contact for additional information INVESTOR RELATIONS	4 Telephone No. of contact 866-909-7427	5 Email address of contact INVESTOR@MULTIPLAN.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 535 EAST DIEHL ROAD		7 City, town, or post office, state, and ZIP code of contact NAPERVILLE, IL 60563	
8 Date of action 09/20/2024		9 Classification and description 1 FOR 40 REVERSE SHARE SPLIT OF COMMON SHARES	
10 CUSIP number 62548M 209	11 Serial number(s)	12 Ticker symbol MPLN	13 Account number(s)

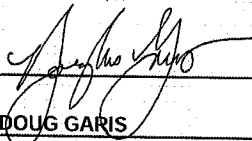
Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

- 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**

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 ►

10/28/2004

Print your name ► **DOUG GARIS**Title ► **CFO & TREASURER****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

Multiplan Corporation
One for Forty Reverse Stock Split of Common Stock
Attachment to Form 8937

THE INFORMATION CONTAINED HEREIN DOES NOT CONSTITUTE TAX ADVICE AND DOES NOT PURPORT TO BE COMPLETE OR TO DESCRIBE THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT THAT MAY APPLY TO PARTICULAR CATEGORIES OF SHAREHOLDERS.

SHAREHOLDERS ARE URGED TO CONSULT THEIR OWN TAX ADVISOR WITH RESPECT TO THE U.S. FEDERAL, STATE AND LOCAL AND FOREIGN TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.

Part II – Organizational Action

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.

At close of business on September 20, 2024, Multiplan Corporation (the "Corporation") effected a 1-for-40 reverse stock split for its shares of common stock. Pursuant to the reverse stock split, every 40 shares of issued and outstanding common stock automatically converted into one (1) share of common stock. A shareholder who would have otherwise been entitled to a fractional share as a result of the reverse stock split received cash in lieu thereof and was deemed for U.S. federal income tax purposes to have received and then immediately sold such fractional share for cash.

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.

Upon the effective date of the reverse stock split, every 40 shares of common stock of the Corporation automatically converted into one (1) share of common stock. As a result, shareholders must allocate the aggregate tax basis in their shares held immediately prior to the reverse stock split among the shares held immediately after the reverse stock split (including any fractional shares deemed to be received for U.S. federal income tax purposes for which cash was paid in lieu thereof). Shareholders that have acquired different blocks of common stock at different times or at different prices are urged to consult their own tax advisors regarding the allocation of their aggregated adjusted basis among, and the holding period of, that common stock.

Line 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 Line 15. While the basis "per share" is impacted, the basis of the shareholder's total investment (including fractional shares) remains unchanged.

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

IRC Sections 354, 358, 368, 1001 and 1012.

Line 18. Can any resulting loss be recognized?

The one (1) for forty (40) reverse stock split is intended to be treated as a recapitalization for U.S. federal income tax purposes. 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.

In general, a shareholder who receives cash payment in lieu of a fractional share will recognize capital gain or loss equal to the difference between the amount of cash received in lieu of the fractional share and the portion of the holder's tax basis of the pre-reverse stock split shares that is allocable to the fractional share. Such gain or loss generally will be long-term capital gain or loss if the shareholder's holding period in its pre-reverse stock split shares is more than one year as of the reverse stock split date. The deductibility of net capital losses by individuals and corporations is subject to limitations.

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

The reportable tax year in which the reverse stock split occurred is 2024.