



**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [Please refer to "Attachment to Form 8937 - Part II"](#)

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**18** Can any resulting loss be recognized? ▶ [Please refer to "Attachment to Form 8937 - Part II"](#)

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [Please refer to "Attachment to Form 8937 - Part II"](#)

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**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 ▶ 10/29/2025

Print your name ▶ **Gregory McConnie** Title ▶ **Managing Director**

<b>Paid Preparer Use Only</b>	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.

**Brookfield Wealth Solutions Ltd.**

**Three-for-Two Stock Split**

**Attachment to Form 8937 – Part II**

*IRS Form 8937 (Report of Organizational Actions Affecting Basis of Securities) is being made available by Brookfield Wealth Solutions Ltd. (“BWS”) pursuant to Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), which requires issuers of certain securities to report organizational actions that affect the U.S. federal income tax basis of holders of the securities.*

*The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. BWS does not provide tax advice to its shareholders. Any examples herein are illustrative and are furnished pursuant to Section 6045B of the Code solely as a convenience to shareholders and their tax advisers in establishing their specific tax positions. Shareholders are urged to consult their own tax advisers regarding the tax consequences of the matters addressed herein in light of their particular circumstances.*

**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 October 9, 2025, BWS completed a three-for-two stock split (the “**Stock Split**”) of its class A exchangeable limited voting shares (the “**Exchangeable Shares**”). The Stock Split was implemented by way of a subdivision of the Exchangeable Shares. Each shareholder received one-half of an Exchangeable Share for each Exchangeable Share held (i.e., one additional Exchangeable Share for every two Exchangeable Shares held). Fractional shares were paid in cash, based on the closing price of the Exchangeable Shares on the Toronto Stock Exchange on the record date, October 3, 2025.

**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.

A shareholder’s aggregate tax basis in the Exchangeable Shares received pursuant to the Stock Split generally should equal the shareholder’s aggregate tax basis in Exchangeable Shares held immediately prior to the Stock Split. However, a shareholder who received cash in lieu of a fractional Exchangeable Share generally should be treated as if the shareholder received the fractional Exchangeable Share pursuant to the Stock Split and, immediately thereafter, BWS redeemed the fractional Exchangeable Share from the shareholder for cash. A shareholder that acquired Exchangeable Shares at different prices should consult its own tax adviser regarding the allocation of tax basis to the Exchangeable Shares held by such shareholder immediately following the Stock Split.

**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.**

As discussed above in the information for Line 15, the aggregate tax basis of the Exchangeable Shares (including any fractional Exchangeable Share deemed distributed and redeemed for cash) that a shareholder holds immediately following the Stock Split should equal the aggregate tax basis of the Exchangeable Shares that the shareholder held immediately prior to the Stock Split.

Because the aggregate tax basis in all Exchangeable Shares held by a shareholder should not change as a result of the Stock Split, but the number of Exchangeable Shares held by the shareholder will increase, a shareholder's tax basis per share will be reduced as a result of the Stock Split. The amount of the reduction will be affected by a shareholder's particular circumstances, including whether the shareholder acquired Exchangeable Shares at different prices. Shareholders should consult their own tax advisers regarding the calculation of the change in tax basis as a result of the Stock Split.

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

Sections 302, 354(a), 358(a), 368(a), and 1001.

**Line 18**      **Can any resulting loss be recognized?**

Except to the extent of cash received in lieu of a fractional Exchangeable Share (the general tax treatment of which is described in response to Line 15), BWS shareholders generally should not recognize loss for U.S. federal income tax purposes associated with the Stock Split.

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

The Stock Split was completed on October 9, 2025. The determination of tax basis described above is taken into account in the taxable year of the shareholder during which the Stock Split occurred. For calendar year taxpayers, the applicable taxable year is therefore 2025.