



**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 see attached statement.

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18 Can any resulting loss be recognized? ▶ Please see attached statement.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Please see attached statement.

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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 ▶ Chetna Thanawala Date ▶ March 23, 15

Print your name ▶ **Chetna Thanawala**

Title ▶ **VP, Tax**

|                               |                            |                      |      |   |              |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| <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.    |

**Form 8937**  
**Actavis plc (NYSE: ACT)**  
**EIN: 98-1114402**

## **Part II**

### Question 14

On March 17, 2015, Actavis (NYSE: ACT; hereinafter referred to as “ACT” or “Actavis”) acquired Allergan, Inc. (NYSE: AGN; hereinafter referred to as “AGN” or “Allergan”). Pursuant to the Agreement and Plan of Merger between Actavis, Avocado Acquisition Inc. (“Merger Sub”), a wholly owned subsidiary of Actavis, and Allergan dated November 16, 2014 (the “Merger Agreement”), Merger Sub merged with and into Allergan, with Allergan continuing as the Surviving Corporation (the “Merger”). Following the Merger, Allergan is an indirect wholly owned subsidiary of Actavis and the Allergan common stock will be delisted from the NYSE. As a result of the Merger, each issued and outstanding share of Allergan common stock, other than excluded shares and dissenting shares, was converted into the right to receive 0.3683 of an Actavis ordinary share and \$129.22 in cash, without interest, and cash was received in lieu of fractional shares using the volume weighted average price of Actavis ordinary shares for a 10 trading day period, starting with the opening of trading on the 11th trading day prior to the closing date to the closing of trading on the second to last trading day prior to the closing date, as reported by Bloomberg (the “Actavis VWAP,” and together the “Merger Consideration”).

This Form 8937 is intended to apply to the former U.S. holders of AGN common stock.

### Question 15

A holder of an AGN common share received 0.3683 of an Actavis ordinary share, in addition to \$129.22 in cash, without interest. As a taxable acquisition under the Internal Revenue Code (“IRC”), U.S. holders will recognize gain or loss based on their amount realized against their adjusted tax basis in the AGN shares under IRC §§ 1001 and 1012. The amount realized is generally the sum of (x) the fair market value of Actavis ordinary shares received by such holder in the Merger, and (y) the amount of cash received by such holder in the Merger, including any cash received in lieu of fractional shares of Actavis ordinary shares. U.S. holders may then use the amount calculated as the amount realized related to the Actavis shares received as part of the Merger Consideration as the new adjusted tax basis in such Actavis shares received in accordance with IRC §§ 1011 and 1012. This calculation should be performed separately for each “block” of AGN shares (a block means shares that are acquired on the same date and at the same price). A U.S. holder’s holding period for such ACT stock received as part of the Merger Consideration will generally begin on the day after the Merger.

Actavis believes that U.S. holders of common stock of AGN may use the closing share price of ACT ordinary shares on the NYSE on March 16, 2015, \$305.00, as a fair market

value of stock consideration received in order to value the amount of gain realized on the exchange for purposes of any gain recognition and/or basis calculations. However, fair market value is generally a facts and circumstances determination, and it is possible a different fair market value for ACT ordinary shares could be utilized which would yield a differing result. Shareholders should consult their own tax advisors as to the particular tax consequences to them of the transaction.

#### Question 16

Actavis believes that U.S. holders of common stock of AGN may use the closing share price of ACT ordinary shares on the NYSE on March 16, 2015, \$305.00, as a fair market value of stock consideration received in order to value the amount of gain realized on the exchange for purposes of any gain recognition and/or basis calculations. However, fair market value is generally a facts and circumstances determination, and it is possible a different fair market value for ACT ordinary shares could be utilized which would yield a differing result. Shareholders should consult their own tax advisors as to the particular tax consequences to them of the transaction.

#### Question 17

Generally, IRC §§ 1001, 1011 and 1012 are applicable.

#### Question 18

As a taxable acquisition, in general U.S. shareholders may recognize losses on their shares as a result of the acquisition. However, shareholders should consult their own tax advisors as to the particular tax consequences to them of the transaction.

#### Question 19

Please see the Actavis plc Form S-4/A filed with the Securities and Exchange Commission on January 26, 2015 for further general U.S. tax consequences. Shareholders should consult their own tax advisors as to the particular tax consequences to them of the transaction.