



**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

Blank lined area for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attached

Blank lined area for providing information on resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached

Blank lined area for providing other information necessary to implement the adjustment.

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 ▶ SEPTEMBER 27, 2021

Print your name ▶ William J. Kullback Title ▶ CFO

**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 ▶		Phone no.	
Firm's address ▶				

BioLegend, Inc.  
EIN: 73-1647967

ATTACHMENT TO IRS FORM 8937 – PART II  
REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

---

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below) to stockholders of BioLegend, Inc. (“BioLegend”) that receive common stock of PerkinElmer, Inc. (“PerkinElmer”) in the Merger. The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular categories of shareholders. Neither PerkinElmer nor BioLegend provides tax advice to its shareholders. Shareholders are encouraged to consult their own tax advisors regarding the particular consequences of the Merger to them (including the applicability and effect of all U.S. federal, state and local tax laws and non-U.S. tax laws).

---

**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 September 17, 2021, PerkinElmer, Inc., a Massachusetts corporation (“PerkinElmer”), acquired BioLegend, Inc., a California corporation (“BioLegend”), through a two-step merger. In the first merger, BioLegend merged with and into a newly formed, wholly-owned subsidiary of PerkinElmer, with BioLegend surviving the first merger and becoming a wholly-owned subsidiary of PerkinElmer. Immediately following the first merger and as part of the same overall transaction as the first merger, BioLegend merged with and into a newly-formed, wholly-owned subsidiary of PerkinElmer, with that subsidiary surviving the second merger. The first merger and second merger, together, are referred to as the Merger.

In the Merger, each share of common stock, par value \$0.001 per share, of BioLegend (“BioLegend Common Stock”) that was issued and outstanding immediately prior to the effective time of the Merger (the “Effective Time”) was converted at the Effective Time into common stock of PerkinElmer, cash or a combination thereof. No fractional shares of PerkinElmer common stock were issued in the Merger. Any fraction of a share of PerkinElmer stock that otherwise would have been issuable pursuant to the Merger agreement was rounded down to the nearest whole number and not issuable pursuant to the agreement. The Merger is intended to qualify as a reorganization within the meaning of Section 368(a) of the Code. The following descriptions assume that the Merger so qualifies.

**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 BioLegend shareholder’s aggregate tax basis in the shares of PerkinElmer common stock received pursuant to the Merger will equal such BioLegend shareholder’s aggregate adjusted tax basis in the

shares of BioLegend Common Stock surrendered in the Merger, increased by the gain, if any, recognized by the shareholder and decreased by the amount of cash received in the exchange. If a BioLegend shareholder acquired different blocks of BioLegend shares at different times or at different prices, the tax basis of PerkinElmer common stock received in the Merger will be determined on a block-for-block basis depending upon the tax basis of the BioLegend shares exchanged therefor.

**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 Line 15.

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

Sections 354, 358, and 368, of the Code.

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

A BioLegend shareholder that receives common stock of Perkin Elmer in the Merger generally may not recognize any loss 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 was effective on September 17, 2021. For a BioLegend stockholder whose taxable year is the calendar year, the reportable tax year is 2021.