

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 302, 354, 358, 368, and 1001 of the Internal Revenue Code.

18 Can any resulting loss be recognized? ▶ The Reverse Stock Split is intended to be treated as a recapitalization for U.S. federal income tax purposes. Therefore, a shareholder generally should not recognize any gain or loss for U.S. federal income tax purposes as a result of the Reverse Stock Split, except with respect to any cash received in lieu of a fractional share. In general, a shareholder who received cash in cash in lieu of a fractional share will recognize capital gain or loss equal to the difference between (i) the amount of such cash received and (ii) the portion of such shareholder's aggregate tax basis in the shares it held immediately prior to the Reverse Stock Split that is allocable to such fractional share. The deductibility of net capital losses may be subject to limitations. However, shareholders should consult their own tax advisors regarding the tax consequences of the Reverse Stock Split (including the treatment of any cash received in lieu of fractional shares) with respect to their individual facts and circumstances.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2025.

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 ▶ Ted Pickus Date ▶ August 5, 2025
Print your name ▶ Ted Pickus Title ▶ Chief Accounting Officer

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 ▶			
	Firm's address ▶	Phone no.			

Attachment to Vivid Seats Inc. Form 8937

The information set forth in this Form 8937 is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended, does not constitute tax advice, and should not be construed to take into account any shareholder's individual facts and circumstances. Shareholders and nominees should consult their own tax advisors regarding the particular tax consequences of the Reverse Stock Split (including the treatment of any cash received in lieu of fractional shares) with respect to their individual facts and circumstances, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.