

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 attachment](#)

Blank lined area for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See attachment](#)

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 attachment](#)

Blank lined area for providing other necessary information.

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 ▶ *Daniel W. Devine* Date ▶ 23 FEBRUARY 2021

Print your name ▶ Daniel W. Devine Title ▶ Vice President - Tax

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.

Stellantis N.V.
EIN: 98-1238855
Attachment to Form 8937

Form 8937, Part I, Box 10

CUSIP Number

Fiat Chrysler Automobiles N.V., renamed Stellantis N.V. – N82405106
Peugeot S.A. – 716830104

Form 8937, Part I, Box 12

Ticker Symbol

Fiat Chrysler Automobiles N.V., renamed Stellantis N.V. – STLA
Peugeot S.A. – PEUGF

Form 8937, Part II, Box 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 December 17, 2019, Fiat Chrysler Automobiles N.V. ("FCA") and Peugeot S.A. ("PSA") entered into a combination agreement, which was amended on September 14, 2020 (as amended, the "combination agreement"), providing for the combination of FCA and PSA through a cross-border merger (the "merger"), with FCA as the surviving company in the merger.

On January 16, 2021, pursuant to the combination agreement, the merger was effected. On January 17, 2021, FCA was renamed Stellantis N.V. ("Stellantis"). At the effective time of the merger, pursuant to the merger, PSA shareholders received 1.742 FCA common shares for each PSA ordinary share that they held immediately prior to completion of the merger, and all PSA ordinary shares were cancelled. To the extent PSA shareholders were not entitled to a round number of FCA common shares in exchange for their PSA ordinary shares, the financial intermediaries acting for such shareholders would, on behalf of such shareholders, sell in the market for cash, a number of FCA common shares corresponding to the aggregate amount of all such fractional entitlements and would subsequently distribute the net cash proceeds of such sale to such shareholders proportionate to each such shareholder's fractional entitlement to FCA common shares.

Immediately after the merger, each issued and outstanding FCA common share remained unchanged as one common share in FCA.

Form 8937, Part II, Box 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.

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.

Further discussion of material U.S. federal income tax consequences of the merger can be found in the Form F-4 for FCA as filed with the Securities and Exchange Commission on November 18, 2020, under the heading “Material Tax Considerations—Material U.S. Federal Income Tax Considerations” (available at: <https://sec.report/Document/0001605484-20-000140/>) (the “Form F-4”).

Although it is intended that, for U.S. federal income tax purposes, the merger will qualify as a “reorganization” within the meaning of Section 368(a) of the U.S. Internal Revenue Code (the “Code”), there can be no assurances that the merger will so qualify. The completion of the merger, moreover, was not conditioned on the merger qualifying as a “reorganization” within the meaning of Section 368(a) or upon the receipt of an opinion of counsel to that effect. In addition, neither PSA nor FCA intends to request a ruling from the IRS regarding the United States federal income tax consequences of the merger. Accordingly, even if PSA and FCA conclude that the merger qualifies as a “reorganization” within the meaning of Section 368(a), no assurance can be given that the IRS will not challenge that conclusion or that a court would not sustain such a challenge.

Assuming that the merger is treated as a “reorganization” within the meaning of Section 368(a) of the Code, the quantitative effect of the merger on the basis of a U.S. taxpayer not in a special class of shareholders subject to special rules (as described further in the Form F-4) (such taxpayer, a “U.S. shareholder,” as defined in the Form F-4) is as follows: (1) the aggregate tax basis in the FCA common shares that such U.S. shareholder receives in the merger (including any fractional share interest such U.S. shareholder is deemed to receive and exchange for cash) will equal such U.S. shareholder’s aggregate tax basis in the PSA ordinary shares such U.S. shareholder surrenders; and (2) such U.S. shareholder’s holding period for the FCA common shares that such U.S. shareholder receives in the merger will include such U.S. shareholder’s holding period for the PSA ordinary shares that such U.S. shareholder surrenders in the exchange. If a U.S. shareholder acquired different blocks of PSA ordinary shares at different times or at different prices, their tax basis and holding period in their FCA common shares may be determined with reference to each block of PSA ordinary shares.

Form 8937, Part II, Box 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 noted above, assuming that the merger qualifies as a reorganization within the meaning of Code section 368(a), the aggregate tax basis of the FCA common shares received by a U.S. shareholder in the merger (including any fractional FCA common share, as discussed above) will equal such U.S. shareholder's aggregate tax basis in the PSA ordinary shares such U.S. shareholder surrenders in the exchange.

Form 8937, Part II, Box 17

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

The tax treatment described herein is based (in part) on Sections 368(a), 354(a)(1), 358(a), and 1001 of the Code.

Form 8937, Part II, Box 18
Can any resulting loss be recognized?

Assuming that the merger qualifies as a reorganization within the meaning of Code section 368(a), a U.S. shareholder generally will not recognize any loss as a result of the receipt of FCA common shares in the merger (except for any loss recognized with respect to cash received in lieu of a fractional share of FCA common shares). A U.S. shareholder who receives cash in lieu of a fractional share of FCA common shares generally will be treated as having sold such fractional share for cash and may recognize loss as a result of such sale.

Form 8937, Part II, Box 19

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

The merger was consummated on January 16, 2021. Consequently, the reportable taxable year of the shareholders of PSA ordinary shares for reporting the tax effect of the merger is the taxable year that includes January 16, 2021.