

Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name T Stamp Inc.			2 Issuer's employer identification number (EIN) 81-3777260		
3 Name of contact for additional information David Waldman		4 Telephone No. of contact (212) 671-1021		5 Email address of contact idai@crescendo-ir.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Crescendo Communications, LLC 405 Lexington Ave, 9th Floor, Suite 9034				7 City, town, or post office, state, and ZIP code of contact New York, NY 10174	
8 Date of action 8/23/2021			9 Classification and description Common Stock		
10 CUSIP number 873048300	11 Serial number(s)		12 Ticker symbol IDAI		13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

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 ▶ [See attached.](#)

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 ▶ [See attached.](#)

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 attached.](#)

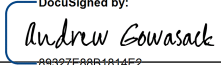
Part II Organizational Action (continued)


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

18 Can any resulting loss be recognized? ▶
See attached.

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

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 ▶ 5/3/2023
Print your name ▶ Andrew Gowasack Title ▶ President

Paid Preparer Use Only	Print/Type preparer's name Jason J. Hakerem	Preparer's signature 	Date 5/3/2023	Check <input type="checkbox"/> if self-employed	PTIN P00542071
	Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772			Phone no. 404-220-1500
	Firm's address ▶ 191 PEACHTREE STREET SUITE 2000 ATLANTA, GA 30303				

T Stamp Inc.
FEIN: 81-3777260
Attachment to Form 8937
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Form 8937, Part II, Line 14

On July 12, 2021, the Board of Directors of T Stamp Inc. ("Company") declared a five-for-one split of common stock (the "Stock Split") which was conditioned on obtaining stockholder approval to increase the number of authorized shares of the Company. On July 14, 2021, the stockholders approved an amendment to the Amended and Restated Certificate of Incorporation ("Certificate") to increase the number of authorized shares of common stock from 7,500,000 to 37,500,000 and to effect a five-for-one split of common stock. Each stockholder of record, as of the close of business on August 20, 2021, received four additional shares of common stock for every share held on August 23, 2021.

Form 8937, Part II, Line 15

The Stock Split was effected through an amendment to the Company's Certificate that resulted in a non-taxable exchange under Internal Revenue Code ("IRC") Section 368(a)(1)(E). As a result, shareholders were deemed to have surrendered each share owned in exchange for five new shares under IRC Section 354(a). In accordance with IRC Section 358(a), each shareholder is required to allocate the tax basis in each share surrendered equally among the five shares received in the deemed exchange. As such, after the transaction, the basis in each of the five shares of stock received will equal 20% of the basis of the share surrendered in the deemed exchange.

Form 8937, Part II, Line 16

Although each shareholder's total basis and proportionate interest in the Company remained the same, the basis determination must be made by reference to the particular share surrendered. This approach is intended to reflect the tax basis in shares acquired on the same time and for the same price in the new shares received. We caution that this is not tax advice and is provided only as guidance. Investors should consult their tax advisor regarding this transaction, as further discussed below.

Form 8937, Part II, Line 17

IRC Sections 354(a), 358(a), and 368(a)(1)(E).

Form 8937, Part II, Line 18

No loss may be recognized by U.S. resident shareholders in connection with the five-for-one stock split. The laws of jurisdictions other than the United States may impose income taxes on the receipt of additional shares. The information contained herein is being provided pursuant to the requirements of IRC Section 6045B, and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Stock Split. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may be applicable to particular categories of shareholders. T Stamp Inc. does not

provide tax advice to its shareholders. All shareholders of T Stamp Inc. are urged to consult their own tax advisors regarding the particular consequences of the Stock Split to them, including the applicability and effect of all U.S. federal, state, local, and non-U.S. tax laws, in light of their individual circumstances.

Form 8937, Part II, Line 19

The reportable tax year is 2021 for shareholders reporting taxable income on a calendar year basis. For shareholders reporting taxable income on a basis other than calendar year, the reportable year is the shareholder's tax year that includes August 23, 2021.