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

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| P | Part I Reporting | ssuer | | | | | | | | |
|---|--------------------------|---|--|---|--|--|--|--|--|--|
| 1 | Issuer's name | | | | 2 Issuer's employer identification number (EIN) | | | | | |
| Du | hican Technology Inc | | 36-4419301 | | | | | | | |
| Rubicon Technology, Inc 3 Name of contact for additional information 4 | | | 4 Telephon | e No. of contact | 5 Email address of contact | | | | | |
| | | | - source process | | | | | | | |
| Jos | seph Ferrara | | | 914-519-8828 | jferrara@rubicontechnology.com | | | | | |
| 6 | Number and street (or F | O. box if mail is not | 7 City, town, or post office, state, and ZIP code of contact | | | | | | | |
| | | | | | | | | | | |
| | D.E. Green Strret | | Bensenville, IL 60106 | | | | | | | |
| 8 | Date of action | | 9 Class | ification and description | | | | | | |
| 10/ | 10/2022 | | C | Charle | | | | | | |
| - | 19/2023 CUSIP number | 11 Serial number(s | Common | 12 Ticker symbol | 13 Account number(s) | | | | | |
| | | Containmon(o | 7 | The troker cyrricor | 7 Account Hamber(5) | | | | | |
| | 78112T206 | N/A | | RBCN | N/A | | | | | |
| P | art II Organizatio | onal Action Attac | h additional | statements if needed. | See back of form for additional questions. | | | | | |
| 14 | Describe the organiza | tional action and, if ar | oplicable, the | date of the action or the o | date against which shareholders' ownership is measured for | | | | | |
| | the action ► On Octo | ober 19, 2023, Rubic | on Technolo | gy, Inc. ("RTI") paid a ca | sh distribution of \$1.10 per share of common stock. | | | | | |
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| 15 | | | | | urity in the hands of a U.S. taxpayer as an adjustment per | | | | | |
| | share or as a percenta | .ge of old basis ► The | e distributio | n was \$1.10 per share. It | is estimated that \$0.24 will be taxable as a dividend (with | | | | | |
| no effect on basis). The remaining \$0.86 per share is expected to be treated as a reduction in the tax basis or "return of capital." | | | | | | | | | | |
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| 16 | Describe the calculation | on of the change in ba | asis and the d | lata that supports the calc | ulation, such as the market values of securities and the | | | | | |
| | valuation dates ► An e | estimated calculation | n of current | and accumulated earning | gs and profits ("E&P") was made using the latest | | | | | |
| ava | | | | | a taxable dividend to the extent of E&P. Distributions | | | | | |
| <u>in e</u> | xcess of E&P reduce th | e shareholder's tax | basis. | | | | | | | |
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| Part | П | Organizational Action (continu | ued) | | |
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| | | | | | |
| 17 L | ist the | applicable Internal Revenue Code sec | ction(s) and subsection(s) upon which the | tax treatment is based | > |
| | | enue Code Sections 301(c), 312, and | | | |
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| 40 0 | · | | | | |
| 18 C | an an | y resulting loss be recognized? ► N/A | 4 | | |
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| 19 P | rovide | any other information necessary to im | plement the adjustment, such as the rep | ortable tax year ▶ | |
| | | | is reportable with respect to calendar | | ition of 2023 E&P is based |
| on estin | mates | since actual amounts are not curren | ntly available. Final determination of th | ne actual tax status of | the distribution is subject to |
| | | d on actual results. | | | |
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| | belief | , it is true, correct, and complete. Declaration | examined this return, including accompanying on of preparer (other than officer) is based on al | scriedules and statements Il information of which prep | , and to the best of my knowledge and arer has any knowledge. |
| Sign | | | | | and the same and the same age. |
| Here | 228 | 7. 7 | 1 | . 1,, | 12024 |
| Here | Signa | ture & Imobey 1 Cymol | ah2 | Date ▶ | 12024 |
| | | , | | Execut | ive Officer. |
| | Print | your name ► Lindsey Reynolds | | Title > and O | irector of Accounting |
| Paid | | Print/Type preparer's name | Preparer's signature | Date | Check if PTIN |
| Prepa | irer | Aaron Schaal | | 01/16/2024 | self-employed P00841341 |
| Use C | | Firm's name ► FORVIS, LLP | | The second secon | Firm's EIN ▶ 44-0160260 |
| | | Firm's address ▶ 1155 Avenue of the | e Americas #1200 New York, NY 10036 | | Phone no. 212-867-4000 |
| Send Fo | rm 89 | | ts) to: Department of the Treasury, Intern | al Revenue Service, Og | |