



**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SEC. 301(C)(2)  
PROVIDES THAT THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE  
ADJUSTED BASIS OF THE STOCK OF THE ISSUER.

**18** Can any resulting loss be recognized? ▶ FOR US FEDERAL INCOME TAX PURPOSES, AS LONG AS THE SHAREHOLDER HAS  
SUFFICIENT TAX BASIS IN THE STOCK, THERE SHOULD BE NO TAX LOSS RECOGNIZED BY THE SHAREHOLDERS OF THE ISSUER.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

**Sign Here** 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.

Signature ▶  Date ▶ 01/05/2021  
Print your name ▶ CLIFFORD BATY Title ▶ CFO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature 	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JOHN DOWD</u>		<u>12/21/2020</u>		<u>P01059954</u>
	Firm's name ▶ <u>ERNST &amp; YOUNG U.S. LLP</u>	Firm's EIN ▶ <u>34-6565596</u>		Phone no. <u>212-773-3000</u>	
	Firm's address ▶ <u>5 TIMES SQUARE NEW YORK, NY 10036</u>				

Manchester United plc

EIN: 98-1063519

Appendix A – Attachment to Form 8937

<b>CUSIP</b>	<b>Ticker Symbol</b>	<b>Record Date</b>	<b>Pay Date</b>	<b>Distribution per Share</b>
G5784H106	MANU	12/02/2019	01/06/2020	\$0.09
G5784H106	MANU	04/24/2020	06/03/2020	\$0.09