(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name First Data Corporation 47-0731996 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact 800-425-3478 investor.relations@fiserv.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact Brookfield, WI 53045 255 Fiserv Drive 8 Date of action 9 Classification and description July 29, 2019 Common Stock 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) FISV, FDC Organizational Action Attach additional statements if needed. See back of form for additional questions. 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. 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. 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.

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. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached. 19 Under penalties of prigary, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge are best, it is true, correct, and complete. Declaration of prepare (other than officer) is based on all information of which prepare has any knowledge. Sign Here Signature ▶ Date ▶ Pritty-pur name ▶ Title ▶	Par	t II	Organizational Action (continued	d)			
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First Data Corporation EIN 47-0731996 Attachment to Form 8937

Date of Organizational Action: July 29, 2019

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. Each shareholder is advised to consult his or her tax advisor regarding the tax treatment of the merger. Further discussion of the tax consequences of the merger can be found in Fisery, Inc.'s Registration Statement on Form S-4/A filed with the Securities and Exchange Commission on March 13, 2019, under the heading "Material U.S. Federal Income Tax Consequences of the Merger" (available at

https://www.sec.gov/Archives/edgar/data/798354/000119312519072591/0001193125-19-072591-index.htm) (the "Form S-4").

Form 8937 Part I, Box 10:

The CUSIP number for Fiserv common stock is 337738108. The CUSIP number for First Data Corporation Class A common stock is 32008D106. The CUSIP number for First Data Corporation Class B common stock is 32008D205.

Form 8937 Part II, Box 14:

On January 16, 2019, Fisery, Inc., a Wisconsin corporation ("Fisery") entered into an Agreement and Plan of Merger (as amended, the "Merger Agreement") with First Data Corporation, a Delaware corporation ("FDC"), and 300 Holdings, Inc., a Delaware corporation and a direct, wholly-owned subsidiary of Fisery ("Merger Sub"). On July 29, 2019, upon the terms and subject to the conditions set forth in the Merger Agreement and in accordance with the applicable provisions of the Delaware General Corporation Law, Merger Sub merged with and into FDC (the "Merger"). At the effective time of the Merger (the "Effective Time"), the separate corporate existence of Merger Sub ceased, and FDC continued its existence under Delaware law as the surviving corporation in the Merger and a direct wholly-owned subsidiary of Fisery.

As a result of the Merger, FDC became a direct wholly-owned subsidiary of Fiserv. At the Effective Time, each issued and outstanding share of FDC's Class A common stock, par value \$0.01 per share, and FDC's Class B common stock, par value \$0.01 per share (together, the "FDC Common Stock") (other than shares of FDC common stock held by FDC as treasury stock, FDC restricted shares and any shares of FDC common stock owned by Fiserv, FDC or any subsidiary of Fiserv or FDC (other than shares held in FDC employee benefit plans or on behalf of third parties)) was automatically converted into the right to receive 0.303 of a share (the "Exchange Ratio") of common stock, par value \$0.01 per share, of Fiserv (the "Fiserv Common Stock").

Form 8937 Part II, Box 15:

Consistent with the Form S-4, the Merger will be reported as, and Fiserv believes that the Merger qualified as a "reorganization" within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). No ruling from the Internal Revenue Service has been requested or is intended to be obtained as to the United States federal income tax consequences of the Merger. Assuming such qualification:

- Except as discussed below with respect to the receipt of cash instead of a fractional share
 of Fiserv Common Stock, no gain or loss will be recognized by U.S. holders of FDC
 Common Stock on the exchange of FDC Common Stock for Fiserv stock pursuant to the
 merger.
- The aggregate basis of the Fiserv Common Stock received by a U.S. holder of FDC Common Stock in the merger (including fractional shares of Fiserv Common Stock deemed received and exchanged for cash as described below) will be the same as the aggregate basis of the FDC Common Stock for which it is exchanged. The holding period of Fiserv Common Stock received in exchange for shares of FDC Common Stock (including fractional shares of Fiserv Common Stock deemed received and exchanged for cash as described below) will include the holding period of the FDC Common Stock for which it is exchanged.
- A U.S. holder of FDC Common Stock who receives cash instead of a fractional share of Fiserv Common Stock will be treated as having received the fractional share pursuant to the merger and then as having exchanged the fractional share for cash. As a result, such U.S. holder of FDC Common Stock will generally recognize gain or loss equal to the difference between the amount of cash received and the basis in such holder's fractional share interest as set forth above. The gain or loss recognized by the U.S. holders described in this paragraph will generally be capital gain or loss, and will be long-term capital gain or loss if, as of the effective date of the merger, the U.S. holder's holding period for the relevant shares is greater than one year. For U.S. holders of shares of FDC Common Stock that are non-corporate holders, long-term capital gain generally will be taxed at a U.S. federal income tax rate that is lower than the rate for ordinary income or for short-term capital gains. The deductibility of capital losses is subject to limitations.

Form 8937 Part II, Box 16:

See response to Box 15, above.

Form 8937 Part II, Box 17:

FDC believes that the Merger qualifies as a "reorganization" within the meaning of Section 368(a) of the Internal Revenue Code. Consequently, the federal tax consequences of the Merger to the holders of FDC Common Stock are determined under Sections 354, 358, 368 and 1001 of the Code.

Form 8937 Part II, Box 18:

The Merger was intended to qualify as a "reorganization" within the meaning of Section 368(a) of the Code for U.S. federal income tax purposes. As described in the response to box 15, assuming that the Merger is so treated, a U.S. holder of FDC Common Stock will not recognize any loss upon receipt of Fiserv Common Stock in the Exchange, except with respect to any cash received in lieu of a fractional share of Fiserv Common Stock. As described in the response to box 15, a U.S. holder of FDC Common Stock who receives cash in lieu of a fractional share of FDC Common Stock in the Merger generally will be treated as having received such fractional share in the Merger and then as having sold such fractional share for cash, and may recognize loss as a result of such sale.

Form 8937 Part II, Box 19:

The Merger was consummated on July 29, 2019. Consequently, the reportable taxable year of the holders of FDC Common Stock for reporting the tax effect of the Merger is the taxable year that includes the July 29, 2019 date.