

Clarivate Science Holdings Corporation
Attachment to Form 8937

Disclaimer: The information in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account the specific circumstances that may apply to particular categories of noteholders. Each holder is urged to consult his, her or its own tax advisor regarding the consequences of the transactions described herein, including any impact on tax basis resulting therefrom.

Lines 9 and 10 Classification and Description; CUSIP Number

Old Notes		New Notes	
Description	CUSIP Numbers	Description	CUSIP Numbers
3.875% Senior Secured Notes due June 2028	18064PAA7 / U1800QAA7	3.875% Senior Secured Notes due July 2028	18064PAC3 / U1800QAC3
4.875% Senior Notes due June 2029	18064PAB5 / U1800QAB5	4.875% Senior Notes due July 2029	18064PAD1 / U1800QAD1

Line 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 August 19, 2021 (the “**Settlement Date**”), Clarivate Science Holdings Corporation (the “**Issuer**”) issued (i) new 3.875% Senior Secured Notes due July 2028 (the “**New Senior Secured Notes**”) in exchange for certain outstanding 3.875% Senior Secured Notes due June 2028 (the “**Old Senior Secured Notes**”) and (ii) new 4.875% Senior Notes due July 2029 (the “**New Senior Notes**”) and together with the New Senior Secured Notes, the “**New Notes**”) in exchange for certain outstanding 4.875% Senior Notes due June 2029 (the “**Old Senior Notes**”) and together with the Old Senior Secured Notes, the “**Old Notes**”).

Line 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 Issuer intends to take the position that the exchange of a holder's applicable series of Old Notes for an applicable series of New Notes resulted in a significant modification of the Old Notes for U.S. federal income tax purposes. Accordingly, the U.S. federal income tax consequences of the exchange to a holder of Old Notes that participated in the exchange will depend on whether the exchange is treated as a taxable exchange or as a “recapitalization” for U.S. federal income tax purposes. The Issuer intends to take the position that the exchange of a holder's applicable series of Old Notes for an applicable series of New Notes is treated as a “recapitalization.”

Assuming that the exchange is treated as a recapitalization, a holder would not recognize gain or loss with respect to the exchange, except that any accrued but unpaid interest on the Old Notes as of the Settlement Date would be taxable as ordinary interest income to the extent it was not previously included in gross income (even though no cash will be received on the Settlement Date with respect to such accrued interest). A holder's initial tax basis in the New Notes would generally equal its tax basis in the Old Notes exchanged therefor, but it is unclear whether the holder should exclude the amount attributable to the preissuance accrued interest on the New Notes from the holder's initial basis in the New Notes or instead include that amount in its initial tax basis (but subsequently reduce its tax basis in the New Notes by the amount of the preissuance accrued interest when it is received).

Holders should consult their own tax advisors as to whether the exchange should be treated as a taxable exchange or as a recapitalization for U.S. federal income tax purposes.

Line 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 discussed above in Line 15, assuming that the exchange is treated as a recapitalization, a holder's initial tax basis in any New Notes received in the exchange would generally equal its tax basis in the Old Notes exchanged therefor, but it is unclear whether the holder should exclude the amount attributable to the preissuance accrued interest on the New Notes from the holder's initial basis in the New Notes or instead include that amount in its initial tax basis (but subsequently reduce its tax basis in the New Notes by the amount of the preissuance accrued interest when it is received).

Line 17 **List the applicable Internal Revenue Code section(s) upon which the tax treatment is based.**

Sections 354, 358, 368, 1001 and 1012.

Line 18 **Can any resulting loss be recognized?**

Assuming that the exchange is treated as a recapitalization, a holder generally will not recognize any loss on the exchange.

Line 19 **Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

The reportable tax year for the exchange for each holder is such holder's tax year that includes August 19, 2021.