

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.](#)

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See attached.](#)

Blank lines for providing information on loss recognition.

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

Blank lines for providing other necessary information.

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 ▶ *Tim Gertsch* Date ▶ June 3, 2026

Print your name ▶ Timothy Gertsch Title ▶ Chief Accounting Officer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

agilon health, inc.
EIN: 37-1915147
Date of Action: March 31, 2026
Attachment to Form 8937

Disclaimer: The information contained herein is provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"). This attachment includes a general summary of certain U.S. federal income tax laws and regulations relevant to the Reverse Stock Split (as defined below) and the tax basis of agilon health, inc. (the "Company") common stock, for a beneficial owner of Company common stock (each a "Stockholder"). This attachment does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of Stockholders. The Issuer does not provide tax advice to its Stockholders, and any example provided below is merely illustrative. Stockholders are urged to consult their own tax advisors regarding the particular consequences to them of the Reverse Stock Split, including the applicability and the effect of all U.S. federal, state, local, and foreign tax laws.

Part II

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 March 30, 2026, the Company filed with the Secretary of the State of Delaware an amendment to its Amended and Restated Certificate of Incorporation (the "Certificate of Amendment") to effect to a reverse stock split and authorized share reduction (the "Reverse Stock Split"). The Reverse Stock Split occurred on March 30, 2026, and the Company's common stock ("Common Stock") began trading on a split-adjusted basis when the New York Stock Exchange opened on March 31, 2026.

Pursuant to the Reverse Stock Split, twenty-five (25) shares of Common Stock issued and outstanding or held by the Company as treasury stock immediately prior to the Reverse Stock Split was, automatically and without any action on the part of the Company or the respective holders thereof, reclassified, combined and converted into one (1) share of common stock. The Reverse Stock Split resulted in a proportionate reduction to the number of shares of Common Stock from approximately 415,149,844 to 16,605,993 shares of Common Stock. No fractional shares shall be issued in connection with the Reverse Stock Split. Stockholders who would have otherwise been entitled to a fractional share of Common Stock as a result of the Reverse Stock Split received cash in lieu thereof.

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 Company intends for the Reverse Stock Split to be treated as a recapitalization under Section 368(a)(1)(E) of the Code. As a result of the Reverse Stock Split, each Stockholder's aggregate adjusted tax basis in its shares of Common Stock received pursuant to the Reverse Stock Split should equal the aggregate adjusted tax basis of such Stockholder's shares of Common Stock held immediately prior to the Reverse Stock Split, (reduced by the amount of such basis that is allocated to any fractional share of Common Stock). U.S. Treasury Regulations provide detailed rules for allocating the tax basis of shares of common stock surrendered in a recapitalization to shares received in the recapitalization, and special tax basis rules may apply to Stockholders that acquired Common Stock at different dates or at different prices. Stockholders who acquired their shares of Common Stock on different dates and at different prices should consult their own tax advisors regarding the allocation of the tax basis of such shares.

A Stockholder that received cash in lieu of a fractional share of Common Stock pursuant to the Reverse Stock Split generally should be treated as having exchanged the fractional share for cash in a redemption that is subject to Section 302(b) of the Code if, for a particular Stockholder, the redemption (i) is not "essentially equivalent to a dividend"; (ii) is a distribution that "is substantially disproportionate with respect to the shareholder"; or (iii) "is in complete redemption of all of the stock of the corporation owned by the shareholder." Since the determination of the treatment as a sale or exchange under the Code depends on each Stockholder's facts and circumstances, Stockholders should consult with their own tax advisors to determine the appropriate tax consequences to them.

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.

See Line 15 response above.

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

Sections 301, 302(b), 354(a)(1), 358, 368(a)(1)(E), 1001

Line 18. Can any resulting loss be recognized?

The Company intends for the Reverse Stock Split to be treated as a recapitalization under Section 368(a)(1)(E) of the Code as described in the Line 15 response above. Stockholders generally should not recognize a loss as a result of the Reverse Stock Split. A Stockholder that received cash in lieu of a fractional share of Common Stock pursuant to the Reverse Stock Split and whose redemption is treated as a sale or exchange under Section 302(b) of the Code should recognize capital gain or loss in an amount equal to the difference, if any, between the amount of cash received and the portion of the Stockholder's aggregate adjusted tax basis in the shares of Common Stock surrendered

that is allocated to such fractional share. Such capital gain or loss will be short-term if the pre-Reverse Stock Split shares were held for one year or less at the effective time of the Reverse Stock Split and long-term if held for more than one year. There are limitations on the deductibility of capital losses under the Code. Stockholders should consult their tax advisors regarding the tax treatment of their receipt of cash in lieu of a fractional share of Common Stock pursuant to the Reverse Stock Split.

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

The Reverse Stock Split is reportable for a Stockholder's taxable year that includes the March 30, 2026 Reverse Stock Split date.

Information contained within this Form 8937 should not be interpreted as tax advice. Stockholders are encouraged to consult with their own tax advisors regarding specific tax consequences of the Reverse Stock Split, based on their specific facts and circumstances.