

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
DIEBOLD NIXDORF INCORPORATED		34-0183970	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
JAMES BARNA	330-490-4000	JAMES.BARNA@DIEBOLDNIXDORF.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
50 EXECUTIVE PKWY		HUDSON, OH 44236	
<b>8</b> Date of action		<b>9</b> Classification and description	
DECEMBER 29, 2022		EXCHANGE OF NOTES (SEE ATTACHMENT)	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
SEE ATTACHMENT		SEE ATTACHMENT	

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

**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 ► SEE ATTACHMENT

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**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 ► SEE ATTACHMENT

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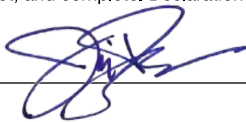
**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► SEE ATTACHMENT

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**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 ATTACHMENT**18** Can any resulting loss be recognized? ► SEE ATTACHMENT**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► SEE ATTACHMENT**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 ► 2/15/2023

Print your name ►

JAMES BARNATitle ► VP AND TREASURER**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

## Diebold Nixdorf Incorporated

### Attachment to Form 8937, Report of Organizational Action Affecting Basis of Securities

The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code of 1986, as amended (the “**Code**”). Holders of the Existing Term Loans (as defined below) should consult their own tax advisors regarding the particular tax consequences of the Exchange I and Exchange II (each as defined below) to them, including the applicability and effect of all U.S. federal, state and local and non-U.S. tax laws.

#### **Form 8937, Part I**

<b><u>Classification and Description</u></b> <b><u>(Box 9)</u></b>	<b><u>CUSIP Number</u></b> <b><u>(Box 10)</u></b>	<b><u>Ticker Symbol</u></b> <b><u>(Box 12)</u></b>
Existing USD Term Loans	25365EAM7	N/A
Extended USD Term Loans	25365TAF9	N/A
Existing EUR Term Loans	25365EAN5	N/A
Extended EUR Term Loans	25365TAG7	N/A

#### **Form 8937, Part II, Line 14**

On December 29, 2022 (the “**Exchange Date**”), Diebold Nixdorf Incorporated (“**Issuer**”) completed an exchange (“**Exchange I**”) of \$368,671,012 principal amount of USD-denominated term loans due 2023 (the “**Existing USD Term Loans**”) for (i) \$368,671,012 principal amount of new USD term loans due 2025 (the “**Extended USD Term Loans**”). Exchanging holders also received a 3% premium in the form of additional Extended USD Term Loans (the “**Exchange I Premium**,” and together with the Extended USD Term Loans and the Exchange I Prepayment, the “**Exchange I Consideration**”).

Also on the Exchange Date, the Issuer completed an exchange (“**Exchange II**” and together with Exchange I, the “**Exchanges**”) of approximately €327,345,233 principal amount of EUR-denominated term loans due 2023 (the “**Existing EUR Term Loans**” and together with the Existing USD Term Loans, the “**Existing Term Loans**”) for (i) €102,866,418 principal amount of new EUR term loans due 2025 (the “**Extended EUR Term Loans**” and together with the Extended USD Term Loans, the “**Extended Term Loans**”) and \$239,058,713 of Extended USD Term Loans, and (ii) a prepayment of 15% of the newly-issued Extended Term Loans (the “**Exchange II Prepayment**”). Exchanging holders also received a 3% premium in the form of additional Extended Term Loans (the “**Exchange II Premium**,” and together with the Extended EUR Term Loans and the Exchange II Prepayment, the “**Exchange II Consideration**”).

The Issuer has determined that each of Exchange I and Exchange II constitute a “significant modification” of the Existing Term Loans within the meaning of Treasury Regulation § 1.1001-3(e), resulting in a deemed exchange of those loans for the Extended Term Loans for U.S. federal income tax purposes.

### **Form 8937, Part II, Line 15**

The exchange of the Existing Term Loans for the Extended Term Loans should qualify as recapitalizations (within the meaning of Section 368(a)(1)(E) of the Code) for U.S. federal income tax purposes (a “**Recapitalization**”) if each of the Existing Term Loans and the Extended Term Loans constitute securities of the Issuer for U.S. federal income tax purposes. The term “security” is not defined in the Code or in the Treasury Regulations issued thereunder and, as applied to debt obligations, the meaning of the term “security” is unclear.

If the Exchanges qualify as recapitalizations for U.S. federal income tax purposes and the Extended Term Loans are treated as “securities,” a holder’s aggregate tax basis in the Extended Term Loans should be determined by reference to the holder’s aggregate adjusted tax basis in its Existing Term Loans immediately before the Exchange (excluding accrued but unpaid interest) increased by gain, if any, in connection with such Exchange.

If the Exchanges do not qualify as recapitalizations for U.S. federal income tax purposes, such Exchanges would be a taxable transaction for U.S. federal income tax purposes. In that case, a holder’s tax basis in the Extended USD Term Loans would equal the issue price of those loans. A holder’s U.S. dollar tax basis in the Extended EUR Term Loans would equal the issue price of those loans, translated into U.S. dollars on the date of the exchange.

Holders of the Extended Term Loans should consult their own tax advisors regarding the possible classification of the Extended Term Loans as securities and the tax consequences of the Exchanges to them.

### **Form 8937, Part II, Line 16**

The basis in a holder’s Extended Term Loans received in the Exchanges are calculated in the manner described above in Box 15.

Issuer has determined that, as of the Exchange Date, the Extended Term Loans were “traded on an established market” within the meaning of Treas. Reg. § 1.1273-2(f)(1). Accordingly, the issue price of each Extended USD Term Loan is equal to its fair market value, or \$697.50 per \$1,000 note. The U.S. dollar issue price of each Extended EUR Term Loan is equal to its fair market value, or €690 per €1,000 note, translated into U.S. dollars at the spot rate on the date of the exchange.

Holders of the Extended Term Loans should consult their own tax advisors to determine the tax consequences of the Exchanges to them.

### **Form 8937, Part II, Line 17**

Sections 354, 356, 358, 368, 1001, and 1012 of the Code.

**Form 8937, Part II, Line 18**

Assuming the Exchanges qualify as a recapitalization, no loss would be recognized for U.S. federal income tax purposes.

**Form 8937, Part II, Line 19**

The reportable tax year is 2022 with respect to calendar year taxpayers.