Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

	ing issuer			
1 Issuer's name				2 Issuer's employer identification number (Ell
Duhinan Tash	•			(El
Rubicon Technology, 3 Name of contact to	r additional information	T:-		36-4419301
	r additional information	4 Telepho	ne No. of contact	5 Email address of contact
Joseph Ferrara				
6 Number and street (or P.O. box if mail is not o		914-519-8828		jferrara@rubicontechnology.com
		donivored to	street address) of contact	7 City, town, or post office, state, and ZIP code of cont
00 E. Green Street				
8 Date of action		9 Clas	sification and description	Bensenville, IL 60106
			and description	
/25/2022		Commo	n Stock	
O CUSIP number	11 Serial number(s	s)	12 Ticker symbol	13 Account number(s)
				7 (Social Humber(s)
78112T206 Part II Organiza	N/A		RBCN	N/A
Describe the organ	ational Action Attac	h additiona	I statements if needed. See	back of form for additional questions. against which shareholders' ownership is measured for
				against which snareholders' ownership is measured for ution of \$11.00 per share to all stockholders.
			The state of the s	
- CO				
		s somily so the system		
The Section of the Se				
			TOOLS IN THE REAL PROPERTY OF THE PARTY OF T	
Describe the quanti	itative effect of the organ	izational acti	on on the basis of the security	in the hands of a U.S. taxpayer as an adjustment per
share or as a perce	ntage of old basis ▶ The	e entirety of	the distribution haid an August	in the hands of a U.S. taxpayer as an adjustment per ust 25, 2022 is not a dividend and will be treated as
ntaxable return of car	oital to the extent of the	shareholde	re' tay basis. Tay basis is the	ist 25, 2022 is not a dividend and will be treated as a shares will be reduced by the amount of the
ntaxable portion of th	e distribution Apy amo	ount in avec	is tax basis, rax basis in the	snares will be reduced by the amount of the
ranses Sharehalders	should soppulate in	Junt III exce	ss of a snareholder's tax basi	is will be treated as gain for US federal income tax
Preser Burgionologio	Should consult their o	WII Ldx duvis	OIS to determine the income	tax consequences of their specific situation. RTI
or or the state of	r informational purpose	es only and	not as legal or tax advice.	
Name of the second second				
	The transfer of the second of the second		MSVVIII THE CONTROL OF THE CONTROL O	
Describe the calcula	ation of the change in ba	sis and the d	ata that supports the calculatio	on, such as the market values of securities and the
valuation dates A	t the time of the distrib	ution, RTI ha	ld an accumulated deficit of a	on, such as the market values of securities and the
valuation dates A	t the time of the distrib	ution, RTI ha	ld an accumulated deficit of a	annrovimately \$230 million Additionally DTI
not have positive cur	t the time of the distrib rrent earnings and prof	ution, RTI ha its for the ye	ad an accumulated deficit of a ear ended December 31, 2022	Approximately \$330 million. Additionally, RTI
not have positive cui	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	approximately \$330 million. Additionally, RTI Pursuant to Internal Revenue Code sections is as computed for U.S. federal income tax
not have positive cui 11(c) and 316(a), the ta poses. RTI's accumu	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based he disclosur	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	Approximately \$330 million. Additionally, RTI
not have positive cui 11(c) and 316(a), the ta poses. RTI's accumu	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based he disclosur	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	approximately \$330 million. Additionally, RTI Pursuant to Internal Revenue Code sections is as computed for U.S. federal income tax
not have positive cui 1(c) and 316(a), the ta poses. RTI's accumu	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based he disclosur	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	approximately \$330 million. Additionally, RTI Pursuant to Internal Revenue Code sections as as computed for U.S. federal income tax
not have positive cui 1(c) and 316(a), the ta poses. RTI's accumu	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based he disclosur	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	approximately \$330 million. Additionally, RTI Pursuant to Internal Revenue Code sections as as computed for U.S. federal income tax
not have positive cui 1(c) and 316(a), the ta poses. ATI's accumu	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based he disclosur	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	approximately \$330 million. Additionally, RTI Pursuant to Internal Revenue Code sections as as computed for U.S. federal income tax
not have positive cui 1(c) and 316(a), the ta poses. ATI's accumu	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based he disclosur	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	approximately \$330 million. Additionally, RTI Pursuant to Internal Revenue Code sections as as computed for U.S. federal income tax
not have positive cui 1(c) and 316(a), the ta poses. RTI's accumu	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based he disclosur	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	approximately \$330 million. Additionally, RTI Pursuant to Internal Revenue Code sections as as computed for U.S. federal income tax
not have positive cur 01(c) and 316(a), the ta poses. RTI's accumu	t the time of the distribution of the distribu	ution, RTI ha its for the ye tion is based he disclosur	ad an accumulated deficit of a par ended December 31, 2022 I on RTI's earnings and profit	approximately \$330 million. Additionally, RTI Pursuant to Internal Revenue Code sections as as computed for U.S. federal income tox

9
to the same of
-
ıld consult
ormational
rmational
my knowledge
my knowledge :
lge.
lge.
my knowledge i
lge.
L3
lge.
L3
ige.