

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
The merger of Heart Merger Sub, Inc. into Hint is intended to qualify as a tax-free reorganization under Section 368(a). Under Section 354(a) and 356(a), a Hint shareholder generally will recognize gain (but not loss) in an amount equal to the lesser of: (a) the amount by which the sum of the fair market value of the Revance stock received in the merger plus the shareholder's pro rata share of the Securityholders' Representative Reserve exceeds their adjusted tax basis in the shares of Hint stock surrendered in the merger; or (b) the shareholder's pro rata share of the Securityholders' Representative Reserve.

See the response in question 15 for a description of a Hint shareholder's basis in the Revance stock received in the merger under Section 356

18 Can any resulting loss be recognized? ▶
Under Section 354(a), no loss can be recognized on the exchange.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
The transaction will be reported in 2020.

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 ▶ Tobin Schilke Date ▶ 8/5/2020
DocuSigned by: 8D4033344590469...

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