

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  <b>Altice USA Inc.</b>		2 Issuer's employer identification number (EIN)  <b>38-3980194</b>	
3 Name of contact for additional information  <b>Nick Brown</b>	4 Telephone No. of contact  <b>+41 79 720 1503</b>	5 Email address of contact  <b>nick.brown@altice.net</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  <b>1 Court Square West</b>		7 City, town, or post office, state, and ZIP code of contact  <b>Long Island City, NY 11101</b>	
8 Date of action  <b>6/6/18</b>		9 Classification and description  <b>Distribution to shareholders</b>	
10 CUSIP number  <b>02156K103</b>	11 Serial number(s)	12 Ticker symbol  <b>ATUS</b>	13 Account number(s)

**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 ▶ On June 6, 2018, Altice USA Inc. distributed cash of \$2.035 per share of Altice USA, Inc. ("ATUS") common stock.

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 ▶ Based on current estimates, it is expected that approximately \$1.60 of such per share distribution amount will be treated as a taxable dividend for US tax purposes. Any amount in excess of the amount treated as a taxable dividend (approximately \$0.435 per share based on current estimates) will be treated as a nontaxable return of capital to the extent of the shareholder's tax basis, with any excess treated as a capital gain.

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 ▶ The amounts described in line 15 are based on current estimates of ATUS's accumulated and current earnings and profits ("E&P") and are subject to change because the E&P amount is determined at year-end.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301(c) and 316(a)  
of the Internal Revenue Code.

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18 Can any resulting loss be recognized? ▶ No

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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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 ▶  Date ▶ 6/6/18

Print your name ▶ Noel Darvassy Title ▶ SVP Tax

<b>Paid Preparer Use Only</b>	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.