



**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

18 Can any resulting loss be recognized? ▶ \_\_\_\_\_

See attached

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_

See attached

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**

DocuSigned by:  
*Jennifer Xiao*  
Signature ▶ \_\_\_\_\_  
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April 16, 2020

Date ▶ \_\_\_\_\_

Print your name ▶ Jennifer Xiao

Title ▶ Senior Vice President

**Paid Preparer Use Only**

Print/Type preparer's name Dean Halfacre	Preparer's signature <i>Dean Halfacre</i>	Date 15 Apr 2020	Check <input type="checkbox"/> if self-employed	PTIN P00011755
Firm's name ▶ Deloitte Tax LLP			Firm's EIN ▶ 86-1065772	
Firm's address ▶ 555 Mission Street, San Francisco, CA 94105			Phone no. 415-783-4000	

**INTERXION HOLDING N.V.**

**ATTACHMENT TO FORM 8937**

**REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES**

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

The information contained herein is being provided pursuant to the requirements of section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"). The information contained in this document does not constitute tax advice. You should consult your own tax advisors regarding the tax consequences of the transactions described herein and the impact to tax basis resulting from the transactions.

On October 29, 2019, InterXion Holding N.V. ("INXN"), Digital Realty Trust, Inc. ("DLR"), and Digital Intrepid Holding B.V. (formerly known as DN 39J 7A B.V.) ("Buyer") entered into a purchase agreement whereby Buyer offered to exchange each issued and outstanding INXN share tendered for 0.7067 shares of DLR common stock (the "offer"). On March 9, 2020 the initial offering period expired and on that date Buyer accepted the tender of 64,732,624 INXN shares. DLR and Buyer commenced a subsequent offering period of three business days which expired on March 12, 2020. INXN shareholders who did not tender their INXN shares during the initial offering period were able to tender their INXN shares prior to the expiration of the subsequent offering period. At the expiration of the subsequent offering period, a total of 70,862,736 INXN shares, collectively representing 92.3% of INXN's outstanding shares, had been tendered and accepted.

On March 12, 2020, following the acceptance of INXN shares exchanged in the tender offer, Buyer and INXN effectuated a merger under Dutch law whereby INXN merged into an indirect, wholly owned subsidiary of Buyer. Following the completion of such merger and certain other transaction steps (the "post-offer transaction steps"), INXN shareholders who did not tender in the original and subsequent offering periods received DLR stock.

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

The exchange of INXN shares for shares of DLR common stock (including cash in lieu of fractional shares of DLR common stock) pursuant to the offer is a taxable transaction for U.S. federal income tax purposes for U.S. holders of INXN shares.

In addition, the exchange of INXN shares for shares of DLR common stock (including cash in lieu of fractional shares of DLR common stock and any cash proceeds from a sale of DLR common stock by the exchange agent to satisfy any applicable Dutch dividend withholding tax) pursuant to the post-offer

transaction steps is a taxable transaction for U.S. federal income tax purposes for U.S. holders of INXN shares.

Each U.S. holder of INXN shares is generally required to include in taxable income the excess of the fair market value of DLR common stock received in the offer or the post-offer transaction steps (in the case of the offer, including cash in lieu of fractional shares of DLR common stock, and in the case of the post-offer transaction steps, including cash in lieu of fractional shares of DLR common stock and any cash proceeds from a sale of DLR common stock by the exchange agent to satisfy any applicable Dutch dividend withholding tax) over such holder's tax basis in the INXN shares exchanged.

U.S. federal income tax laws do not specify how to determine fair market value for this purpose. One reasonable approach is to take the average of the high and low trading price of DLR common stock on the NYSE on the date an INXN shareholder is treated for U.S. federal income tax purposes as having received DLR common stock in respect of its INXN shares. However, other approaches may also be reasonable. Former INXN shareholders should consult their tax advisors regarding the value of DLR common stock received in the transaction.

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

A U.S. holder generally will have an aggregate tax basis in the shares of DLR common stock received pursuant to the offer equal to the fair market value of such shares as of the date an INXN shareholder is treated for U.S. federal income tax purposes as having received DLR common stock in respect of its INXN shares.

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

Code Section 1001

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

Generally, yes. Former INXN shareholders should consult their tax advisors regarding their ability to recognize losses.

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

A U.S. holder's holding period in shares of DLR common stock received pursuant to the offer will begin the day after the date an INXN shareholder is treated for U.S. federal income tax purposes as having received DLR common stock in respect of its INXN shares.