

Part II Organizational Action *(continued)*

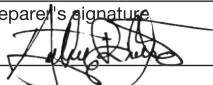
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See Attachment.

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.

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 ▶ _____
Print your name ▶ John Collins Title ▶ Chief Financial Officer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Anthony Boucher</u>		<u>11/25/25</u>		<u>P02022630</u>
	Firm's name ▶ <u>RSM US LLP</u>	Firm's address ▶ <u>80 City Square, Boston, MA 02129</u>		Firm's EIN ▶ <u>42-0714325</u>	Phone no. <u>617-241-1286</u>

LivePerson, Inc.
EIN: 13-3861628
Date of Action: October 13, 2025
Attachment to Form 8937

Disclaimer: The information contained herein is provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”). This attachment includes a general summary of certain U.S. federal income tax laws and regulations relevant to the Reverse Stock Split (as defined below) and the tax basis of LivePerson, Inc. (the “Company”) common stock, for a beneficial owner of Company common stock (each a “Stockholder”). This attachment does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of Stockholders. The Issuer does not provide tax advice to its Stockholders, and any example provided below is merely illustrative. Stockholders are urged to consult their own tax advisors regarding the particular consequences to them of the Reverse Stock Split, including the applicability and the effect of all U.S. federal, state, local, and foreign tax laws.

Part I

Lines 9 and 10. The requested information is as follows:

1-for-15 Reverse Stock Split (Common Stock)
See Line 19 response below

Part II

Line 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 October 13, 2025, the Company filed with the Secretary of the State of Delaware Certificate of Amendment No. 3 to its Fourth Amended and Restated Certificate of Incorporation (the “Certificate of Amendment”) to effect to a reverse stock split and authorized share reduction (the “Reverse Stock Split”). The Reverse Stock Split occurred on October 13, 2025, and the Company’s common stock began trading on a split-adjusted basis when the NASDAQ Global Select Market opened on October 13, 2025.

Pursuant to the Reverse Stock Split, shares of the Company’s issued and outstanding common stock were automatically reclassified and combined at a ratio of 1-for-15 resulting in a corresponding reduction in the number of authorized shares of common stock without any further action on the part of Stockholders. The Reverse Stock Split resulted in a proportionate reduction to the number of authorized shares of Company common stock from 300,000,000 to 20,000,000 authorized shares of Company common stock. All fractional shares owned by each holder of record of Company common stock were aggregated and, to the extent that, after aggregating all fractional shares owned by a holder of record of Company common stock, the holder of record of Company common stock was entitled to a fraction of a share, such holder of record of Company common stock became entitled to receive a cash payment in connection with the Reverse Stock Split in lieu of the issuance of such fractional share. Cash payments totaling \$809.38 were made by the Company to such holders of record of Company common stock in the Reverse Stock Split in lieu of issuing fractional shares.

Line 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.

The Company intends for the Reverse Stock Split to be treated as a recapitalization under Section 368(a)(1)(E) of the Code. As a result of the Reverse Stock Split, each Stockholder's aggregate tax basis in its shares of Company common stock received pursuant to the Reverse Stock Split should equal the aggregate tax basis of such Stockholder's shares of Company common stock held immediately prior to the Reverse Stock Split, (excluding any portion of such basis that is allocated to any fractional share of Company common stock, in the case of a Stockholder that received cash in lieu of a fractional share of Company common stock). Stockholders who acquired their shares of Company common stock on different dates and at different prices should consult their own tax advisors regarding the allocation of the tax basis of such shares.

A Stockholder that received cash in lieu of a fractional share of Company common stock pursuant to the Reverse Stock Split generally should be treated as having exchanged the fractional share for cash in a redemption that is subject to Section 302 of the Code. The redemption generally should be treated as a sale of the fractional share, and not as a distribution under Section 301 of the Code, if the receipt of the cash in lieu of the fractional share (a) was "substantially disproportionate" with respect to the Stockholder, (b) resulted in a "complete termination" of the Stockholder's interest or (c) was "not essentially equivalent to a dividend" with respect to the Stockholder, in each case, taking into account shares of Company common stock actually and constructively owned by such Stockholder.

If the Stockholder received cash in lieu of a fractional share of Company common stock and the redemption is treated as a sale, the Stockholder will recognize gain or loss equal to the difference between the portion of its tax basis allocated to the fractional share and the cash received. Such gain or loss would be capital in character if the Company common stock was a capital asset in the Stockholder's hands. Such capital gain or loss will be short term if the shares held prior to the Reverse Stock Split were held for one year or less and long term if held for more than one year. If, however, the redemption does not meet one of the Section 302 tests mentioned above, then the cash will be treated as a distribution under Section 301 of the Code and taxed as a dividend to the extent (if any) of the Company's current and accumulated earnings and profits allocable to the distribution, then as a recovery of basis to the extent of the Stockholder's tax basis in its Company common stock (which, for these purposes, may include the Stockholder's tax basis in all of its Company common stock rather than only the Stockholder's tax basis in the fractional share interest, although the law is not entirely clear on this point), and finally as gain from the sale of such fractional shares.

Stockholders that received cash in lieu of a fractional share of Company common stock should consult their own tax advisors to determine whether the receipt of cash in lieu of a fractional share of Company common stock pursuant to the Reverse Stock Split should be treated for U.S. federal income tax purposes as a redemption that is subject to Section 302 of the Code or as a distribution under Section 301 of the Code, and the tax consequences thereof to such Stockholder.

Line 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 Line 15 response above.

Line 17 - List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Sections 301, 302(b), 354(a)(1), 358, 368(a)(1)(E), 1001.

Line 18 - Can any resulting loss be recognized?

The Company intends for the Reverse Stock Split to be treated as a recapitalization under Section 368(a)(1)(E) of the Code as described in the Line 15 response above. Under Section 356(c) of the Code, Stockholders generally cannot recognize a loss as a result of the Reverse Stock Split. Each Stockholder's aggregate adjusted basis in its shares of Company common stock immediately after the Reverse Stock Split generally will be the same as such Stockholder's aggregate adjusted basis in its shares of Company common stock immediately prior to the Reverse Stock Split, decreased by the amount of tax basis (if any) recovered with respect to that Stockholder's receipt of cash in lieu of a fractional share (if applicable). A Stockholder that received cash in lieu of a fractional share of Company common stock may recognize gain or loss with respect to such receipt of cash in lieu of a fractional share of common stock pursuant to the Reverse Stock Split in an amount equal to the difference between the amount of cash received and the Stockholder's tax basis in the Company common stock surrendered that is allocated to such fractional share of Company common stock, as described in the Line 15 response. Such gain or loss would be capital in character if the Company common stock was a capital asset in the Stockholder's hands. The deductibility of capital losses may be limited.

Line 19 - Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Reverse Stock Split is reportable for a Stockholder's taxable year that includes the October 13, 2025 Reverse Stock Split date.

Part I, Box 10 – The CUSIP number for the Company common stock prior to the Reverse Stock Split was 538146101; the CUSIP number for the Company common stock after the Reverse Stock Split is 538146309.

Information contained within this Form 8937 should not be interpreted as tax advice. Stockholders are encouraged to consult with their own tax advisors regarding specific tax consequences of the Reverse Stock Split, based on their specific facts and circumstances.