

**Accuride Group Holdings, Inc.**  
**EIN: 81-4464531**  
**Attachment to IRS Form 8937**  
**Report of Organizational Action Affecting Basis of Securities**

**Disclaimer:** The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “IRS”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the certain transactions on the tax basis of stock or securities pursuant to the emergence from Chapter 11 bankruptcy of Accuride Corporation (“Accuride”) and certain of its subsidiaries and affiliates (collectively, the Debtors”) on March 7, 2025 (the “Effective Date”) . The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to be complete or to describe the tax consequences that may apply to particular persons or categories of persons. Shareholders and noteholders are urged to consult their own tax advisors regarding tax consequences of the transaction described herein and the impact to tax basis resulting from the transaction, including the applicability and effect of all U.S. federal, state and local and non-U.S. tax laws.

## Form 8937, Line 9 & 10

Line 9	Line 10
Classification and Description	CUSIP Numbers
<i>Previously Issued Debt</i>	
Term Loan Facility	00439CBD5
DIP Facility	N/A
DIP Amendment Loans	N/A
<i>Newly Issued Debt</i>	
Exit Facility Takeback Loans	N/A
<i>Equity Interests</i>	
Common Stock of Accuride Group Holdings Inc.	N/A
Common Stock of Accuride Group Holdings LLC	N/A

## Form 8937, 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 9, 2024 (the "Petition Date"), Accuride Corporation ("Accuride") and certain of its affiliates (collectively, the "Debtors") filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code ("Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") under case number 24-12289.

On March 7, 2025 (the "Effective Date"), and pursuant to the *Second Modified Amended Joint Plan of Reorganization of Accuride Corporation and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* (the "Plan") confirmed by the Bankruptcy Court, Accuride, Accuride Group Holdings, Inc. ("Topco"), and certain of their affiliates, subsidiaries, and creditors entered into and completed the following restructuring transactions (the "Transactions") described in the Restructuring Transactions Memorandum.

Prior to the Effective Date, Topco converted from a Delaware corporation to a Delaware limited liability company pursuant to Delaware's conversion statute (the "Conversion"), and in connection with the Conversion Topco changed its name to Accuride Group Holdings, LLC ("New Topco"). In conjunction with the Conversion, New Topco filed a Form 8832 to be treated as an association taxable as a corporation for U.S. federal income tax purposes effective as March 7, 2025.

Accuride formed Liquidating Trust A, and contributed the stock of its wholly owned subsidiary, Transportation Technologies Industries, Inc., to Liquidating Trust A.

All existing interests in Topco were cancelled, released, and extinguished, and will be of

no further force or effect.

New Topco issued and contributed its new common units (the “New Common Stock”) to Accuride Intermediate Co, Inc., which in turn contributed such New Common Stock to Armor Parent Corp., which in turn contributed such New Common Stock to Accuride.

Each Holder of a Class 4 Term Loan Claim received, in full and final satisfaction, settlement, release, and discharge of, and in exchange for, each Term Loan Claim, its pro rata share of: (i) 5% of New Common Stock and (ii) the interests of Liquidating Trust A (the “Liquidating Trust A Beneficial Interests”).

Each Holder of an Allowed DIP Claim received in full and final satisfaction, settlement, release, and discharge of, and in exchange for, each Allowed DIP Claim its pro rata share of 95% of New Common Stock.

Each Holder of an Allowed DIP Amendment Claim received in full and final satisfaction, settlement, release, and discharge of, and in exchange for, each Allowed DIP Amendment Claim its pro rata share of Exit Facility Takeback Loans and was allowed to participate in the Exit Facility New Money Loans.

## **Form 8937, 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 U.S. federal income tax consequences to a U.S. Holder of Class 4 Term Loan Claims, Allowed DIP Claims, and Allowed DIP Amendment Claims will depend, in part, on whether for U.S. federal income tax purposes the (a) Class 4 Term Loan Claims, Allowed DIP Claims, and Allowed DIP Amendment Claims surrendered by such U.S. Holder constitutes a “security” of a Debtor, and (b) the New Common Stock and/or Exit Facility Takeback Loans constitute a stock or “security” issued by the same entity against which the Claim is asserted (or, an entity that is a “party to a reorganization” with such entity).

Neither the IRC nor the Treasury Regulations promulgated thereunder define the term “security.” Whether a debt instrument constitutes a “security” for U.S. federal income tax purposes is determined based on all the relevant facts and circumstances, but most authorities have held that the length of the term of a debt instrument is an important factor in determining whether such instrument is a security for U.S. federal income tax purposes. These authorities have indicated that a term of less than five years is evidence that the instrument is not a security, whereas a term of ten years or more is evidence that it is a security. There are numerous other factors that could be taken into account in determining whether a debt instrument is a security, including the security for payment, the creditworthiness of the obligor, the subordination or lack thereof to other creditors, the right to vote or otherwise participate in the management of the obligor, convertibility of the instrument into an equity interest of the obligor, whether payments of interest are fixed, variable, or contingent, and whether such payments are made on a current basis or accrued. The Debtors expect that the Term Loan Claims will be treated as a “security” for U.S. federal income tax purposes. However, due to the inherently factual nature of the determination, U.S. Holders are urged to consult their tax advisors regarding the status of

their Allowed Term Loan Claims as “securities” for U.S. federal income tax purposes.

### **Treatment of Holders of Class 4 Term Loan Claims**

Because the entity issuing the New Common Stock under the Plan was not the same entity as the Debtor against which the Class 4 Term Loan Claims are asserted (or an entity that is a “party to a reorganization” with such Debtor for U.S. federal income tax purposes), the exchange of the Class 4 Term Loan Claims for New Common Stock and Liquidating Trust A Beneficial Interests is expected to be treated as a taxable exchange.

### **Treatment of Holders of Allowed DIP Claims**

Because the entity issuing the New Common Stock under the Plan was not the same entity as the Debtor against which the Allowed DIP Claims are asserted (or an entity that is a “party to a reorganization” with such Debtor for U.S. federal income tax purposes), the exchange of the Allowed DIP Claims for New Common Stock is expected to be treated as a taxable exchange.

### **Effect on Basis to Holders of Allowed DIP Amendment Claims**

Because the entity issuing the Exit Facility Takeback Loans under the Plan was not the same entity as the Debtor against which the Allowed DIP Amendment Claims are asserted (or an entity that is a “party to a reorganization” with such Debtor for U.S. federal income tax purposes), the exchange of the Allowed DIP Amendment Claims for Exit Facility Takeback Loans is expected to be treated as a taxable exchange.

### **Form 8937, 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.

The Holders of the Class 4 Term Loan Claims are expected to recognize gain or loss equal to (a) the sum of (i) the fair market value of the New Common Stock received and (ii) the fair market value of the Liquidating Trust A Beneficial Interests less (b) the U.S. Holder’s adjusted tax basis in its Class 4 Term Loan Claim.

The Holders of the Allowed DIP Claims are expected to recognize gain or loss equal to (a) the fair market value of the New Common Stock received less (b) the U.S. Holder’s adjusted tax basis in its Allowed DIP Claim.

The Holders of the Allowed DIP Amendment Claims are expected to recognize gain or loss equal to (a) adjusted issue price of the Exit Facility Takeback Loans less (b) the U.S. Holder’s adjusted tax basis in its Allowed DIP Amendment Claim.

The Debtors have not yet made a final determination as to the fair market value of all consideration received as of the date of this Form 8937. In addition, the Trustee of the Trust will make the determination of the value of the trust assets.

### **Form 8937, Line 17**

*List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based*

Section 1001, 1273, and 1274 of the IRC.

### **Form 8937, Line 18**

*Can any resulting loss be recognized?*

See Line 15 or 16.

Losses may be recognized with respect to an exchange by a Holder for U.S. federal income tax purposes.

### **Form 8937, Line 19**

*Provide any other information necessary to implement the adjustment, such as the reportable tax year*

Any income, gain, loss, or adjustments to basis would be taken into account in the tax year of the U.S. Holder during which the Effective Date (March 7, 2025) occurred.