

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name WeWork Inc.		2 Issuer's employer identification number (EIN) 85-1144904	
3 Name of contact for additional information Wework Investor Relations	4 Telephone No. of contact (646)389-3922	5 Email address of contact investors@wework.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 12 East 49th Street		7 City, town, or post office, state, and ZIP code of contact New York, New York 10017	
8 Date of action September 1, 2023		9 Classification and description Reverse Stock Split- Common Stock	
10 CUSIP number 96209A401	11 Serial number(s)	12 Ticker symbol WE	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 ► [See attachment.](#)

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 ► [See attachment.](#)

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 attachment.](#)

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.](#)**Sign
Here**

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.

Signature ► Barret S. Johnson Date ► 09/11/2023Print your name ► Barret S. JohnsonTitle ► Global Head of Tax**Paid
Preparer
Use Only**

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.			

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Form 8937

Attachment

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Effective at 4:01pm EDT on September 1, 2023, the Issuer effected a 1-for-40 reverse stock split of its shares of common stock ("Common Stock") for shareholders of record.

The CUSIP number changed from 09247F209 to 96209A401.

Any shareholder who would otherwise be entitled to a fractional share as a result of the stock split received cash in lieu thereof, and for U.S. Federal income tax purposes, was deemed to have received and then immediately sold such fractional share for cash. The Issuer did not otherwise provide cash or other consideration to shareholders in the stock split.

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The reverse stock split was a non-taxable transaction. Upon the 1-for-40 reverse stock split, each shareholder of the Issuer received 1 common share in exchange for 40 common shares held. No fractional shares were issued. As a result of the reverse stock split, shareholders will be required to allocate the aggregate tax basis in their Common stock held immediately prior to the reverse stock split among the shares of Common stock held immediately after the transaction (including fractional shares deemed received and sold).

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While a shareholder's basis per share is impacted, the basis of the shareholder's total investment remains unchanged. Shareholders with blocks of pre-split Common Stock not divisible by 40 which reflect pre-split Common Stock acquired at different times or different prices must replicate such blocks of pre-split Common Stock in the post-split Common Stock received pursuant to a formula provided in Treasury regulations that seeks to preserve, to the greatest extent possible, the basis of a particular block of pre-split Common Stock in one or more post-split Common Stock shares received in exchange therefor. This may require the aggregate basis in one block of pre-split Common Stock to be allocated to post-split Common Stock in a manner where some post-split Common Stock may have split basis and holding period segments.

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IRC Sections 368(a), 354(a), 358(a) and 1001.

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Generally the reverse stock split is not taxable, except for a possible loss recognized in connection with cash received in lieu of fractional shares.

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The reportable tax year in which the reverse stock split occurred is 2023.

This information does not constitute tax advice, does not take into account any shareholder's specific fact and circumstances, and does not purport to be a complete summary of the federal, state, local or foreign (non-US) tax consequences of the reverse stock split to a shareholder. Shareholders should consult their tax advisors with respect to the tax consequences of the reverse stock split.