

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Jacobs Solutions Inc.		2 Issuer's employer identification number (EIN) 88-1121891	
3 Name of contact for additional information Michael Bunderson	4 Telephone No. of contact 214.638.0148	5 Email address of contact jacobsir@jacobs.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1999 Bryan Street, Suite 3500		7 City, town, or post office, state, and ZIP code of contact Dallas, TX 75201	
8 Date of action May 30, 2025		9 Classification and description Distribution with respect to Jacobs Solutions, Inc. Common Stock	
10 CUSIP number 4698L 108	11 Serial number(s)	12 Ticker symbol J	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 ►

Michael Bunderson

Date ►

June 23, 2025

Print your name ► **Michael Bunderson**

Title ► **Vice President Global Tax**

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ 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

Jacobs Solutions Inc.

EIN: 88-1121891

Attachment to Form 8937 – Report of Organizational Actions Affecting Basis of Securities

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”). This attachment includes a general summary regarding certain U.S. federal income tax laws and regulations relating to the effects of the Distribution and the Merger (each as defined below) on the tax basis of shares of Jacobs Solutions Inc. (“Jacobs”) common stock and the allocation of tax basis between shares of Jacobs common stock and shares of Amentum Holdings, Inc. (“Amentum Holdings”) common stock pursuant to the Distribution.

DISCLAIMER: The information provided on Form 8937 and within this attachment is based on the intended tax treatment of the Distribution as a distribution pursuant to Section 355 and of the Merger as a reorganization qualifying under Section 368(a) and 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. Stockholders, including stockholders that hold different blocks of shares (i.e., shares acquired at different times or different prices), are urged to consult their own tax advisors regarding the Distribution and the Merger and the particular consequences to them, including the applicability and effect of all U.S. federal, state, local, and foreign tax laws.

Part II – Organizational Action

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 September 27, 2024, Jacobs distributed at least 80.1% of the issued and outstanding shares of Amentum Holdings common stock on a pro rata basis to the Jacobs shareholders (the “Initial Distribution”). Under the terms of the Initial Distribution, each Jacobs shareholder was entitled to receive one share of Amentum Holdings common stock for each share of Jacobs common stock held as of September 23, 2024 (the record date for the Initial Distribution), with cash paid in lieu of fractional shares. Refer to the prior Form 8937, dated October 30, 2024, for a discussion of the implications of the Initial Distribution on the U.S. federal income tax basis of the Jacobs and Amentum Holdings stock.

Immediately following the Initial Distribution, on September 27, 2024, Amentum Parent Holdings, LLC (“Merger Partner”) merged with and into Amentum Holdings, with Amentum Holdings surviving the merger (the “Merger”). At the effective time of the Merger, all issued and outstanding Merger Partner equity interests were converted into the right to receive in the aggregate, (i) a number of fully paid and non-assessable shares of Amentum Holdings common stock equal to the base merger consideration and (ii) if applicable, any additional merger consideration, rounded to the nearest whole share. No fractional shares of Amentum Holdings common stock were issued pursuant to the Merger.

Immediately following the completion of the Initial Distribution and the Merger, Jacobs’ shareholders owned approximately 51%, Jacobs owned approximately 7.5%, and the former sole

equityholder of Merger Partner ("Merger Partner Equityholder") owned approximately 37% of the issued and outstanding shares of Amentum Holdings common stock. An additional amount of approximately 4.5% of Amentum Holdings common stock (the "contingent consideration") was placed in escrow, to be released and delivered in the future to Jacobs and its shareholders or to Merger Partner Equityholder, depending on the achievement of certain fiscal year 2024 operating profit targets by the Critical Mission Solutions and Cyber & Intelligence government services businesses that were transferred from Jacobs to Amentum Holdings. To the extent Jacobs and its shareholders became entitled to any portion of the contingent consideration, such contingent consideration was to be released from escrow and delivered to Jacobs, and then – other than a specified amount that was to be available for settling certain debt if Jacobs so chose – distributed on a pro rata basis to Jacobs' shareholders.

Contingent consideration to which Jacobs was determined to be entitled was released to Jacobs. Of those shares, 1,216,511 were exchanged for debt of a Jacobs subsidiary. The remaining 7,299,065 shares were distributed to Jacobs' shareholders as part of a pro rata distribution. Specifically, on May 30, 2025, Jacobs distributed 7,299,065 shares of Amentum Holdings common stock to holders of Jacobs common stock as of the close of business on May 16, 2025, the record date for the distribution, who each received 0.060835 of a share of Amentum Holdings common stock (or cash in lieu of fractional shares) for each share of Jacobs common stock held by such holder (the "Subsequent Distribution", and together with the Initial Distribution, the "Distribution"). For U.S. federal income tax purposes, the Subsequent Distribution is considered to be part of the same transaction as the Initial Distribution and is governed by the same tax rules.

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.

As a result of the Subsequent Distribution, Jacobs common shareholders will be required to allocate the aggregate tax basis in their shares of Jacobs common stock held immediately prior to the Subsequent Distribution between the shares of Amentum Holdings common stock received in the Subsequent Distribution (including any fractional share interest in Amentum Holdings common stock for which cash was received by the shareholder) and their shares of Jacobs common stock held immediately after the Subsequent Distribution. This allocation should be made in proportion to the relative fair market values of the Amentum Holdings common stock and the Jacobs common stock at the time of the Subsequent Distribution.

A holder of Jacobs common stock that acquired different blocks of shares of Jacobs common stock at different times or at a different price should consult its tax advisors regarding the determination of its basis in shares of Amentum Holdings common stock received in the Subsequent Distribution in respect of particular blocks of Jacobs common stock.

Fair market value generally is the price at which property would change hands between a willing buyer and willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of the facts. However, there is no definitive guidance under existing U.S. federal income tax law as to the proper method or approach for determining the fair market value of the stock for such purposes. Shareholders should consult their own tax advisor to determine what measure of fair market value is appropriate.

There are several methods that may be possible for determining the fair market values of Jacobs common stock and Amentum Holdings common stock. One possible approach would be to use the midpoint of the highest and lowest quoted trading prices on the NYSE on May 30, 2025 (i.e., the date of the Subsequent Distribution) for Jacobs common stock (\$125.96 per share) and Amentum Holdings common stock (\$20.41 per share) as an indication of the fair market value.

Based on that approach and the assumptions and calculations set forth in the response to Line 16 below, 99.02% of a Jacobs shareholder's aggregate tax basis in its shares of Jacobs common stock immediately prior to the Subsequent Distribution would be allocated to such shareholder's shares of Jacobs common stock following the Subsequent Distribution and 0.98% would be allocated to such shareholder's shares of Amentum Holdings common stock received in the Subsequent Distribution (including any fractional share interest in Amentum Holdings common stock for which cash was received by the shareholder).

Other approaches to determine fair market value may also be possible. Jacobs' shareholders are not bound by the approach illustrated herein and may, in consultation with their tax advisors, use another approach in determining fair market values for Jacobs common stock and Amentum Holdings common stock.

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.

As described in the response to Line 15 above, in general, Jacobs common shareholders will be required to allocate the aggregate tax basis in their shares of Jacobs common stock held immediately prior to the Subsequent Distribution between shares of Amentum Holdings common stock received in the Subsequent Distribution (including any fractional share interest in Amentum Holdings for which cash was received by the shareholder) and their shares of Jacobs common stock held immediately after the Subsequent Distribution.

The following is an example illustrating the tax basis rules and approach to determining fair market value described above.

Assumptions:

- Shares of Jacobs common stock owned immediately prior to the Subsequent Distribution: 100
- Jacobs common shareholder's aggregate tax basis (assumed to be \$80.00 per share): \$8,000
- Shares of Amentum Holdings common stock received in the Subsequent Distribution (100 shares of Jacobs common stock multiplied by the distribution ratio of 1:0.060835): 6.0835

Tax Basis Allocation:

- The calculation representing the percentage of tax basis allocated to a share of Jacobs is: $(\$125.96) / (\$125.96 + (\$20.41 * 0.060835)) = 99.02\%$.
 - Thus, the shareholder's aggregate tax basis in the 100 shares of Jacobs common stock is \$7,921.91, or approximately \$79.22 per share.

- The calculation representing the percentage of tax basis allocated to a share of Amentum Holdings is: $(\$20.41 \times 0.060835) / (\$125.96 + (\$20.41 \times 0.060835)) = 0.98\%$.
 - Thus, the shareholder's aggregate tax basis in the 6.0835 shares of Amentum Holdings common stock is \$78.09, or approximately \$12.84 per share.

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

The applicable Code sections upon which the tax treatment is based include Sections 355(a), 358(b), 1001 and 1223(1).

Further, Jacobs received a private letter ruling from the Internal Revenue Service. Under the private letter ruling, subject to certain representations and limitations therein, the receipt of Amentum Holdings common stock by Jacobs shareholders pursuant to the Distribution will qualify for non-recognition treatment under section 355(a) of the Code. Further, under the private letter ruling, subject to certain representations and limitations therein, under section 358(b) of the Code, the aggregate tax basis of the Jacobs common stock and the Amentum Holdings common stock in the hands of a Jacobs shareholder after the Initial Distribution (taking into account any Subsequent Distribution), including any fractional share interest in the Amentum Holdings common stock to which the shareholder may be entitled, will equal the aggregate tax basis of the Jacobs common stock held by the Jacobs shareholder immediately before the Initial Distribution, allocated in the manner described in Treasury Regulations section 1.358-2(a)(2)(iv).

Line 18: Can any resulting loss be recognized?

Generally, no gain or loss will be recognized by the Jacobs shareholders upon the receipt of Amentum Holdings stock in the Subsequent Distribution, except for any gain or loss attributable to the receipt of cash in lieu of a fractional share of Amentum Holdings common stock. A Jacobs stockholder that receives cash in lieu of a fractional share of Amentum Holdings common stock generally will be treated as having received a fractional share pursuant to the Subsequent Distribution and then as having sold such fractional share for cash and, accordingly, will recognize gain or loss equal to the difference between the amount of cash received in lieu of such fractional share and the portion of the holder's aggregate adjusted basis in the Amentum Holdings common stock surrendered which is allocable to such fractional share. Such gain or loss generally will be long-term capital gain or loss if the holder's holding period for its Amentum Holdings common stock exceeds one year at the effective time of the Subsequent Distribution. Long-term capital gains generally are subject to preferential rates of U.S. federal income tax for certain noncorporate U.S. Holders (including individuals). The deductibility of capital losses is subject to limitations.

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

The Subsequent Distribution occurred on May 30, 2025. Accordingly, any basis adjustments that are required to be reported in the Jacobs shares or the Amentum Holdings shares as a result of the Subsequent Distribution should generally be reported in the taxable year that includes this date. In the case of calendar year taxpayers, any such reporting of the transaction would be reportable in the tax year ending December 31, 2025.

Holders are encouraged to consult their own tax advisors as to the specific basis and other tax consequences to them of the Subsequent Distribution.