

Effect on U.S. Tax Basis

Section 6045B Reporting

United States Internal Revenue Service Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, any U.S. tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Purpose:

Section 6045B of the Internal Revenue Code of 1986, as amended (“Code”), requires an issuer of stock to provide to the United States Internal Revenue Service (“IRS”) and to the holders of stock certain information on organizational actions that affect the tax basis of such stock for United States federal income tax purposes. Under Treasury Regulation § 1.6045B-1(a)(3) and (b)(4), an issuer may comply with these requirements by posting such information on its public Web site.

Issuer:

Zynga Inc.

Issuer TIN:

42-1733483

CUSIP number:

98986T108

Ticker symbol:

ZNGA

All holders should consult their own tax advisors regarding the United States federal and other tax consequences of the Distribution.

Contact Person:

If you have any questions, please contact:

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Stock Split on April 18, 2011

Description of Organizational Action:

On April 18, 2011, each outstanding share of (i) Class A Common Stock, (ii) Class B Common Stock, (iii) Series A Preferred Stock, (iv) Series A-1 Preferred Stock, (v) Series B Preferred Stock, (vi) Series B-1 Preferred Stock, (vii) Series B-2 Preferred Stock, (viii) Series C Preferred Stock, and (ix) Series Z Preferred Stock was subdivided and reconstituted into two shares of each such class of stock. Following the organizational action, each shareholder's proportionate interest in the company remained the same.

Effects on Tax Basis:

The subdivision and reconstitution of each share of common and preferred stock into two shares of common and preferred stock, respectively is treated as an exchange of the existing common and preferred stock for two newly issued shares of common and preferred stock in a transaction assumed to qualify as a tax-free reorganization under section 368(a)(1)(E). Under section 358, the adjusted basis of each share surrendered (or deemed surrendered) is allocated to the two new shares of stock received in proportion to their fair market value.

The fair market value of each new share of common and preferred stock, respectively, was equal. Accordingly, each new share of common and preferred stock will have a tax basis equal to 50% of the prior common and preferred share, respectively.

Recapitalization into 3 Classes of Common Stock on September 14, 2011

Description of Organizational Action:

Effective September 14, 2011, the Company authorized and issued a new class of stock, Class C Common Stock. Each share of Class B Common Stock was converted into one share of Class C Common Stock and each share of Class A Common Stock was converted into one share of Class B Common Stock. There was no other consideration received in the exchange of the Class A Common Stock and the Class B Common Stock.

Effects on Tax Basis:

The recapitalization of each share of common stock is treated as an exchange of the existing common stock for a new class of common stock in a transaction assumed to qualify as a tax-free reorganization under section 368(a)(1)(E). Under section 358, the adjusted basis of each share surrendered (or deemed surrendered) is allocated to the new share of stock received in proportion to its fair market value. The shareholders' aggregate tax basis in each share of Class B Common Stock received will equal the aggregate tax basis in the original Common Shares surrendered in the transaction.

Under section 358(a) of the Code, in the exchange of Class B Common stock, the shareholders' aggregate tax basis in the Class C stock received is equal to the basis in the Class B Common previously held. Likewise, in the exchange of Class A Common stock, the shareholders' aggregate tax basis in the Class B stock received is equal to the basis in the Class A Common Stock previously held.

Conversion of Preferred Stock to Common Stock on December 15, 2011

Description of Organizational Action:

Effective December 15, 2011, the preferred stock of the Company was automatically converted into Class B Common Stock. In this conversion, each share of: (i) Series A Preferred Stock, (ii) Series A-1 Preferred Stock, (iii) Series B Preferred Stock, (iv) Series B-1 Preferred Stock, (v) Series B-2 Preferred Stock, (vi) Series C Preferred Stock, and (vii) Series Z Preferred Stock was converted into fully paid and nonassessable shares of Class B Common Stock. Each share of Preferred Stock was converted into the number of shares of Class B Common as follows: (i) one share of Series A Preferred Stock converted into one share of Class B Common Stock, (ii) one share of Series A-1 Preferred Stock converted into one share of Class B Common Stock, (iii) one share of Series B Preferred Stock converted into one share of Class B Common Stock, (iv) one share of Series B-1 Preferred Stock converted into one share of Class B Common Stock, (v) one share of Series B-2 Preferred Stock converted into one share of Class B Common Stock, (vi) one share of Series C Preferred Stock converted into one share of Class B Common Stock, and (vii) one share of Series Z Preferred Stock converted into one share of Class B Common Stock.

Effects on Tax Basis:

The conversion of the preferred stock is treated as an exchange of the existing preferred stock for new Class B Common Stock in a transaction assumed to qualify as a tax-free reorganization under section 368(a)(1)(E). Under section 358(a), the shareholders' aggregate tax basis in the Class B Common Stock received pursuant to the conversion (including fractional shares deemed received and exchanged for cash, if any) will equal the aggregate tax basis in the Preferred Stock surrendered in the transaction. The tax basis in the new Class B Common stock is determined by dividing the aggregate adjusted basis of the particular surrendered shares by the total number of new Class B Common Stock received in the exchange. Shareholders having differing tax bases with respect to the Preferred Stock exchanged, should consult with a tax advisor in order to identify the tax bases of the particular Class B Common Stock received pursuant to the transaction.