



**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 attached statement.

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attached statement.

Multiple horizontal lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached statement.

Multiple horizontal lines for providing other necessary information for the adjustment.

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 ▶ Steven J. Buhaly Date ▶ 2/6/15

Print your name ▶ Steven J. Buhaly Title ▶ Chief Financial Officer

<b>Paid Preparer Use Only</b>	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.

**Qorvo, Inc.**

**EIN: 46-5288992**

**Attachment to Form 8937**

**Date of Organizational Action: January 1, 2015**

**Merger of RF Micro Devices, Inc. ("RFMD") and TriQuint Semiconductor, Inc. ("TriQuint")**

**Date: January 1, 2015**

**Part II Box 14**

Prior to the Organizational Action ("Merger") RFMD, a corporation formed under the laws of North Carolina, incorporated a 100% owned subsidiary, Qorvo, Inc. ("Qorvo"), a corporation formed under the laws of Delaware, in exchange for a de minimis amount of cash. Qorvo, in turn, incorporated two wholly owned subsidiaries, Trident Merger Sub and Rocky Merger Sub, both formed under the laws of Delaware. On the date of Organizational Action, January 1, 2015, (the "Merger Date") pursuant to Delaware merger law, Rock Merger Sub merged with and into RFMD with the latter surviving. Immediately afterwards, on January 1, 2015 pursuant to Delaware merger law, Trident Merger Sub merged with and into TriQuint with the latter surviving.

As a result of the mergers, TriQuint and RFMD became wholly owned subsidiaries of Qorvo. Also, as a result of the transactions and immediately thereafter, former TriQuint and RFMD shareholders own all the common stock in Qorvo, which is listed for trading on the NASDAQ Global Select Market ("NASDAQ") under the ticker symbol of "QRVO".

Upon completion of the mergers, RFMD shareholders received 0.2500 of a share of common stock of Qorvo for each share of RFMD common stock, and TriQuint stockholders received 0.4187 of a share of common stock of Qorvo for each share of TriQuint common stock. Stockholders did not receive any fractional shares of Qorvo pursuant to the mergers. Instead, each holder of TriQuint or RFMD common stock was paid an amount in cash, without interest, for the fractional shares, which would have been issued.

**Part II Box 15**

As a result, the aggregate tax basis of the Qorvo common stock for a holder of TriQuint common stock or RFMD common stock received (including any fractional share of Qorvo common stock deemed received (as discussed below)) is equal to the aggregate tax basis of the TriQuint common stock or RFMD common stock, as applicable, exchanged therefor, and the holding period of the Qorvo common stock includes the holder's holding period of the TriQuint common stock or RFMD common stock, as applicable, surrendered in exchange therefor.

**Part II Box 16**

The RFMD and TriQuint stockholder should not have any change in the aggregate basis of their shares exchanged for Qorvo shares except for a basis reduction equal to the amount of cash received for fractional shares.

**Part II Box 17**

Each of the mergers should constitute reorganizations within the meaning of Section 368(a) of the Internal Revenue Code of 1986 (the "Code"). In general, the consequences of the reorganization to RFMD and TQNT shareholders are determined under Code Sections 354, 356, 358, 1001 and 1221.

**Part II Box 18**

The holders of TriQuint common stock or RFMD common stock generally should not recognize gain or loss upon the exchange of its TriQuint common stock or RFMD common stock, as applicable, for Qorvo common stock.

A holder that receives cash in lieu of a fractional share of Qorvo common stock in the TriQuint merger or the RFMD merger is treated as having received a fractional share and then as having received cash in redemption of the fractional share interest. A holder recognizes gain or loss measured by the difference between the amount of cash received and the portion of the basis of the shares of Qorvo common stock allocable to the fractional interest. The gain or loss constitutes capital gain or loss and generally should be long-term capital gain or loss if the holder's holding period in the TriQuint common stock or RFMD common stock, as applicable, exchanged therefor was greater than one year as of the date of the exchange. Deductions for capital losses are subject to limitations.

**Part II Box 19**

The mergers and resulting stock exchanges were effective on January 1, 2015. The closing price of Qorvo shares on the Merger Date was \$69.00 per share. Therefore, the reportable tax year is 2015.

**IMPORTANT: The tax consequences of the merger to each RFMD and TriQuint stockholder may depend on each stockholder's particular facts and circumstances. You are urged to consult your tax advisor to understand fully the tax consequences of the merger in your specific circumstances, including the applicability and effect of the alternative minimum tax and any state, local, foreign or other tax laws and changes in those laws.**