



**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.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

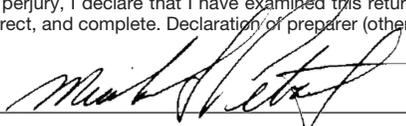
**18** Can any resulting loss be recognized? ▶ [SEE ATTACHMENT.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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 ▶  Date ▶ 03/02/2026

Print your name ▶ Michael Petrolino Title ▶ VP Taxation

<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.

**Lennar Corporation (“Lennar”)  
(acquirer of TigerEye Labs, Inc. (“TigerEye”))  
EIN: 95-4337490  
Attachment to Form 8937**

**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”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below) on securities. The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Holders of Tiger Eye Capital Stock (as defined below) are encouraged to consult their independent tax advisors regarding the particular consequences of the Merger to them (including the applicability and effect of all federal, state, local and non-U.S. laws). Capitalized terms that are not defined in this Attachment to Form 8937 have the meaning assigned to them under the Merger Agreement (as defined below).**

**Line 14**

On January 14, 2026 (the “Closing Date”), Lennar completed the acquisition of TigerEye by way of merger of TigerEye with and into a direct wholly-owned subsidiary of Lennar, Roar Merger Sub, Inc. (the “Merger”). The Merger was carried out pursuant to an Agreement and Plan of Merger between Lennar, Roar Merger Sub, Inc., TigerEye, and Agent, dated January 14, 2026 (the “Merger Agreement”).

As a result of the Merger, each issued and outstanding share of TigerEye common stock, par value \$0.0001 (“Common Stock”), Series A-1 Preferred Stock, par value \$0.0001 (“Series A-1 Stock”), and Series A-2 Preferred Stock, par value \$0.0001 (“Series A-2 Stock”, collectively with Common Stock and Series A-1 Stock, “TigerEye Capital Stock”) was, subject to the terms and conditions of the Merger Agreement, converted or cancelled as set forth below:

- (A) Common Stock was cancelled and extinguished without receiving any consideration;
- (B) Each share of Series A-1 Stock was converted into approximately 0.1499 shares of Class A Common Stock of Lennar (“Lennar Stock”); and
- (C) Each share of Series A-2 Stock was converted into approximately 0.0959 shares of Lennar Stock.

No holder of TigerEye Capital Stock was issued a fractional share of Lennar Stock in the Merger, but instead, any fractional shares of Lennar Stock issuable to a single stockholder were aggregated and then rounded down to the nearest whole number.

Prior to the Merger, TigerEye paid a dividend in the amount of \$11.7425 per share of Series A-1 Stock and \$7.5107 per share of Series A-2 Stock (the “Pre-Closing Dividend”), which per share amount includes a proportionate interest in the Expense Fund established in connection with the Merger.

**Line 15**

TigerEye does not have current or accumulated earnings and profits. Therefore, under Section 301(c) of the Code, the Pre-Closing Dividend will be treated first as a return of capital until the tax basis of the applicable TigerEye Capital Stock has been reduced to zero, and thereafter, the Pre-Closing Dividend will give rise to capital gain (assuming the holder holds its TigerEye Capital Stock as a capital asset).

The Merger is intended to qualify as a “reorganization” under Section 368(a) of the Code. Provided the Merger qualifies as a reorganization within the meaning of Section 368(a) of the Code, with respect to

holders of Series A-1 Stock and Series A-2 Stock that are “United States persons” and for U.S. income tax purposes:

- a holder generally will not recognize gain (given solely Lennar Stock was received in the Merger) or loss; and
- a holder will have an aggregate tax basis in the shares of Lennar Stock received in the exchange equal to the holder’s aggregate tax basis in its shares of TigerEye Capital Stock (as reduced by the Pre-Closing Dividend) surrendered.

If a holder acquired different blocks of TigerEye Capital Stock at different times or different prices, the foregoing rules generally will be applied separately with reference to each block of TigerEye Capital Stock.

The consequences of the Merger to holders of Common Stock are not entirely clear, particularly for holders that also own Series A-1 or A-2 Stock. However, a holder of Common Stock, particularly a holder that does not own any Series A-1 or A-2 Stock, may be entitled to recognize a capital loss with respect to its shares of such Common Stock in an amount equal to its adjusted tax basis in such stock at the time of the Merger. A holder of Common Stock that also owns Series A-1 or A-2 Stock may be required to apportion its adjusted tax basis in its Common Stock among such Series A-1 or A-2 Stock.

**Line 16**

See Line 15 above for a general description of the U.S. federal income tax consequences of the Merger and Pre-Closing Dividend for “United States persons”, including the determination of such stockholder’s resulting aggregate basis in any Lennar Stock received.

**Line 17**

The Merger is intended to qualify as a reorganization within the meaning of Section 368(a) of the Code. In general, the U.S. income tax consequences to stockholders that are “United States persons” are determined under Sections 354, 356, 358 and 368 of the Code. The U.S. income tax consequences to such holders of the Pre-Closing Dividend are determined under Section 301(c) and 316(a) of the Code.

**Line 18**

As described in Line 15, provided the Merger qualifies as a reorganization within the meaning of Section 368(a) of the Code, a holder of Series A-1 or A-2 Stock generally cannot recognize loss on the exchange with respect to such stock. As described in Line 15, the U.S. income tax consequences to holders of Common Stock are not entirely clear.

**Line 19**

The Merger was effective January 14, 2026. Therefore, the reportable tax year is the taxable year that includes January 14, 2026 (for stockholders that use a calendar year as their tax year, the reportable tax year is 2026). The information contained herein does not constitute tax advice and does not purport to be complete or address the tax consequences of any specific shareholder.