

Form **8937**  
(December 2017)  
Department of the Treasury  
Internal Revenue Service

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <b>ARISTA NETWORKS, INC.</b>		2 Issuer's employer identification number (EIN) <b>20-1751121</b>	
3 Name of contact for additional information <b>Hayden Marshall</b>	4 Telephone No. of contact <b>408-547-5500</b>	5 Email address of contact <b>Tax@arista.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>5453 GREAT AMERICA PARKWAY</b>		7 City, town, or post office, state, and ZIP code of contact <b>SANTA CLARA, CALIFORNIA, 95054</b>	
8 Date of action <b>11/17/2021</b>		9 Classification and description <b>COMMON STOCK</b>	
10 CUSIP number <b>040413106</b>	11 Serial number(s) <b>N/A</b>	12 Ticker symbol <b>ANET</b>	13 Account number(s) <b>N/A</b>

## 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 ▶ **The Board of Directors of Arista Networks, Inc. approved a four-for-one split of its common stock (the "Stock Split") effected in the form of a stock dividend to shareholders of record as of the close of business on November 11, 2021. Each shareholder of record will receive an additional three common stock shares for every one common stock share held, paid after close of trading on November 17, 2021. Trading of the Company's common stock will begin on a split-adjusted basis on November 18, 2021.**

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 ▶ **The four-for-one Stock Split is a non-taxable transaction under the Internal Revenue Code ("IRC") Section 305(a). Immediately after the Stock Split, the aggregate tax basis of the new shares of Arista Networks, Inc. common stock received in the Stock Split will, in aggregate, equal the aggregate tax basis of the share of Arista Networks, Inc. exchanged therefor. The basis in each new share will equal 25% of the basis of the share exchanged therefor.**

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 ▶ **Each shareholder will multiply the basis in each share held before the Stock Split by 1/4 (one fourth) to determine the basis in each share immediately after the Stock Split.**

**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Section 305(a), IRC Section 307(a), and IRC Section 1223(4).

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**18** Can any resulting loss be recognized? ▶ There will be no US taxable income, gain, or loss realized by US resident shareholders in connection with the four-for-one Stock Split. The laws of jurisdictions outside of the United States may impose income taxes on the receipt of additional shares. Each shareholder should consult with their tax advisors to understand their personal tax consequences.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2021 for stockholders reporting taxable income on a calendar year basis. For stockholders reporting taxable income on a basis other than calendar year, the reportable year is the stockholder's tax year that includes November 18, 2021.

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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 ▶ Ita Brennan Date ▶ 11/17/2021

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Ita Brennan</u>	Preparer's signature	Date ▶ <u>11/17/2021</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	