

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](#)

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See attachment](#)

Blank lines for indicating if a resulting loss can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment](#)

Blank lines for providing other information necessary to implement the adjustment.

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.

DocuSigned by:
 Signature ▶ *Jeffrey E Kirt* Date ▶ 10/26/2021
 E24B3859838548B...

Print your name ▶ Jeffrey E Kirt Title ▶ CEO

Paid Preparer Use Only	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.

Greenidge Generation Holdings Inc.

EIN: 86-1746728

Attachment to Form 8937

Report of Information Affecting Basis of Securities

Form 8937 – Part II – Box 14 (Description of Organization Action)

On September 14, 2021, as a result of the merger of a subsidiary of Greenidge Generation Holdings Inc., a Delaware corporation (the “**Company**”) with and into Support.com, Inc., a Delaware corporation (the “**Merger**”), holders of the series A convertible preferred stock (“**Preferred Stock**”) of the Company received class B common stock of the Company that was immediately converted to class A common stock the Company (“**Class A Common Stock**”) in exchange for their Preferred Stock pursuant to section 4.03 of the merger agreement entered into with respect to the Merger (the “**Recapitalization**”).

Form 8937 – Part II – Box 15 (Description of the Quantitative Effect of the Organization Action)

The tax basis of each share of Class A Common Stock of the Company received in exchange for the Preferred Stock of the Company will equal the tax basis of the Preferred Stock of the Company received in exchange therefor. Shareholders who acquired different blocks of Preferred Stock at different times for different prices will need to calculate their tax basis in each block of shares of Class A Common Stock received in exchange therefor.

Form 8937 – Part II – Box 16 (Description of the Calculation of the Change in Basis)

Because the Recapitalization is intended to qualify as a reorganization within the meaning of section 368(a)(1)(E), and all Preferred Stock was automatically converted into class B common stock that was immediately converted to Class A Common Stock without cash consideration, the Company shareholders did not recognize any gain or loss on the receipt of the Class A Common Stock. Accordingly, pursuant to section 358 and the regulations thereunder, the shareholders of the Preferred Stock receiving Class A Common Stock in the Recapitalization should receive a basis equal to the basis in the Class A Common Stock equal to the basis in the Preferred Stock surrendered therefor.

Form 8937 – Part II – Box 17 (List of Applicable Internal Revenue Code Sections)

Sections 354, 358, and 368(a)(1)(E).

Form 8937 – Part II – Box 18 (Recognition of Loss)

No loss will be recognized as a result of the Recapitalization.

Form 8937 – Part II – Box 19 (Other Information)

The Recapitalization occurred in calendar year 2021.