

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 ▶ _____

Print your name ▶ Aidan Arney Title ▶ VP of Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Travis Bridenstine				P01308382
	Firm's name ▶ Deloitte Tax LLP			Firm's EIN ▶ 86-1065772	
Firm's address ▶ 1230 El Camino Real #600, San Diego, CA 92130				Phone no. 619-232-6500	

The Men's Wearhouse, LLC
(fka The Men's Wearhouse, Inc.)
EIN 74-1790172
Attachment to Form 8937

Disclaimer: The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account any lender's specific circumstances. Lenders are urged to consult their own tax advisors regarding U.S. tax consequences of the transactions described herein and the impact to tax basis resulting from the amendments.

Form 8937, Part II, Line 14

Upon filing a bankruptcy petition on August 2, 2020, The Men’s Wearhouse, LLC¹ (the “Issuer”),² a wholly-owned subsidiary of Tailored Brands, Inc. (the “Company”), and various lenders (the “Existing Lenders”) were parties to an ABL credit agreement, dated June 18, 2014 and as amended (the “ABL Facility”), a term loan credit facility dated June 18, 2014 and as amended (the “Term Loan”) and an unsecured notes indenture dated June 18, 2014 (the “Unsecured Notes”). The Issuer and various members of the Tailored Brands, Inc. consolidated group were also subject to certain other trade claims (the “General Unsecured Claims”).

On December 1, 2020 (the “Effective Date”), pursuant to the confirmed bankruptcy plan of the Company and certain of its subsidiaries (the “Bankruptcy Plan”), the following occurred:

- In full satisfaction of the ABL Facility claims, solely to the extent not already paid in full in cash or “rolled up” or converted into expenses, indemnities, and other obligations under the DIP ABL agreement (“DIP Obligations”) pursuant to the DIP/cash collateral orders before the Effective Date, (i) each holder of an allowed ABL Facility claim received cash in the full amount of its allowed ABL Facility claim and (ii) all issued and undrawn letters of credit under the ABL Facility were replaced or cash collateralized in the amounts specified under the ABL Facility. The Issuer issued a new credit agreement effective on December 1, 2020 (the “Exit ABL Facility”).
- The Term Loan was exchanged for interests in (i) an Exit Takeback Term Loan (governed by the terms of the Exit Takeback Term Loan Facility), (ii) new common stock of New TMW Topco Inc. (the “New Common Stock”) and (iii) a right to participate in an Exit New Money Term Loan (governed by the terms of the Exit New Money Term Loan Facility).
- The Unsecured Notes and General Unsecured Claims were exchanged for (i) New Common Stock and (ii) new warrants to acquire New Common Stock (the “New Warrants”). In lieu of the New Common Stock and New Warrants, certain holders of the Unsecured Notes and General Unsecured claims could elect to receive a specified amount of cash consideration.

The Exit Takeback Term Loan, Exit New Money Term Loan, New Common Stock and New Warrants are collectively referred to herein as the “Consideration”.

Immediately prior to the Effective Date, the common stock of the Company was owned by various parties (the “Existing Equity Holders”). Pursuant to the Bankruptcy Plan, the common stock of the Company was cancelled, and the Existing Equity Holders received nothing in exchange.

¹ Formerly The Men’s Wearhouse, Inc.

² Terms used but not defined herein shall have the meanings given to such terms in the Debtors’ Fifth Amended Joint Plan of Reorganization Pursuant to Chapter 11 of the Bankruptcy Code.

Form 8937, Part II, Line 15

The Issuer expects to report the transactions described above as taxable exchanges for U.S. federal income tax purposes. Accordingly, each Existing Lender and Existing Equity Holder may recognize gain or loss upon the receipt of its portion of the Consideration and each such lender's and equity holder's tax basis in such portion of the Consideration would equal the fair market value of such portion as of December 1, 2020.

Lenders and equity holders should consult their tax advisors to determine the tax consequences of the above exchanges to them.

Form 8937, Part II, Line 16

Each Existing Lender who exchanged an interest in the ABL Facility, Term Loan, Unsecured Notes or other General Unsecured Claim for an interest in the Consideration will recognize gain or loss upon the receipt of such portion of the Consideration. In that event, such lender's or equity holder's tax basis in such portion of the Consideration will be equal to the fair market value thereof as of December 1, 2020.

The Issuer has not determined the issue price of the Exit ABL Facility, the Exit Takeback Term Loan, the Exit New Money Term Loan, New Common Stock or New Warrants. The Issuer intends to file a corrected Form 8937 to reflect such valuation data once determined.

Lenders and equity holders should consult their tax advisors to determine the tax consequences of the above transactions to them.

Form 8937, Part II, Line 17

Sections 1001, 1012

Form 8937, Part II, Line 18

The Existing Lenders and Existing Equity Holders may recognize loss.

Lenders and equity holders should consult their tax advisors to determine the tax consequences of the exchanges to them.

Form 8937, Line 19

The basis consequences are taken into account in the tax year of each holder that includes December 1, 2020.