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

## Report of Organizational Actions Affecting Basis of Securities

➤ See separate instructions.

OMB No. 1545-0123

| Part I Reporting   | Issuer  |  |  |   |
|--|---|--|--|---|
| 1 Issuer's name  |   |  |  | 2 Issuer's employer identification number (EIN)       |
| Home Point Capital Inc.  |   |  |  |   |
| 3 Name of contact for ac   | Iditional information   | 90-1116426<br>5 Email address of contact                     |  |   |
|  | 3500 500 500 500 500 500 500 500 500 500  | i caretina   | e No. of contact   | 5 Enan address of contact                             |
| Cindy Glad   |   | cglad@hpfc.com   |  |   |
| 6 Number and street (or  | P.O. box if mail is not   | 7 City, town, or post office, state, and ZIP code of contact |  |   |
|  |   |  |  |   |
| 2211 Old Earhart Road, St  | uite 250  |  |  | Ann Arbor, MI 48105                                   |
| 8 Date of action   |   | 9 Class  | sification and description   |   |
| August 2021  |   |  | · Out of the second control of the second co |   |
| August 2021<br>10 CUSIP number   | 11 Serial number(   |  | ion to common stockholders  12 Ticker symbol   | 13 Account number(s)                                  |
| ar read hames  | T. Conarnamber  | 3)   | 12 Hoker Symbol  | 13 Account number(s)                                  |
|  |   |  | HMPT   |   |
| Part II Organizati   | onal Action Attac   | h additiona  |  | back of form for additional questions.                |
| 14 Describe the organiza   | tional action and, if a   | pplicable, the   | date of the action or the date a   | against which shareholders' ownership is measured for |
| the action ► In Aug  | ust 2021 Home Poin  | t Capital Inc.   | made a cash distribution to it   | ts shareholders.                                      |
|  |   |  |  |   |
| <u> </u>   |   | M. W. A  |  |   |
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| share or as a percenta   | age of old basis >  |  |  | in the hands of a U.S. taxpayer as an adjustment per  |
| basis in their stock; any ex   | races should be tree  | n to shareho   | lders. The distribution is a re  | eturn of capital to the extent of the shareholder's   |
| basis in their stock, any e.   | cess should be trea   | ited as a cap  | itai gain.   |   |
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| 16 Describe the calculation  | on of the change in ba  | asis and the c   | lata that supports the calculatio  | on, such as the market values of securities and the   |
| The distribution was of case   | sh. Basis should be   | adjusted to  | the extent of the cash distribu  | ution. Any excess will be a capital gain.             |
| out  |   | aujuotoa to  | are extent of the cush distribu  | ation. Any excess will be a capital gain.             |
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|  |   | Transfer of  |  | 7   |
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| Part  |   | Organizational Action (conti   | nued)  |  |  |  |  |
|---|---|--|--|--|--|--|--|
|   |   |  |  |  |  |  |  |
| 17  | List the  | e applicable Internal Revenue Code s   | ection(s) and subsection(s) upon which   | the tax treatment is based   | 1 ▶  |  |  |
| Committee or an artist of the committee |   |  |  |  | ( <del></del>  |  |  |
| Under   | IRC §   | 301(c) and IRC §316(a), a distributi   | on of property (including cash) by a   | corporation to its shareh  | olders is treated as a   |  |  |
| divide  | nd an   | d is taxable as ordinary income to t   | he extent it is made out of current o  | accumulated earnings a   | nd profits. The part of  |  |  |
| the dis   | stribut   | tion in excess of earnings and profi   | ts is treated as a return of capital to  | the extent of the shareho  | lder's basis in stock  |  |  |
| of the  | distril   | outing corporation. Any excess is  | treated as capital gain. For the 2021  | tax year. Home Point Car   | pital Inc. had no  |  |  |
| curren  | nt earn   | nings and profits and no accumulat   | ed earnings and profits. Therefore t   | ne distribution was not a  | dividend and instead should  |  |  |
| be trea   | ated a  | s a return of capital to the extent of   | shareholder's tax basis and as a ca  | nital gain if the distribution   | on exceeds the shareholder's   |  |  |
| tax ba  | sis.  |  | one one act of tax basis and as a sa   | onal gair if the distribute  | on exceeds the shareholder s   |  |  |
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| 18 (  | an an   | ny reculting loss be recognized?   |  |  |  |  |  |
|   | Janan   | y resulting loss be recognized? ▶ _  |  |  |  |  |  |
| N/A   | -   |  |  |  |  |  |  |
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| (Actini diskolution   |   |  |  | VIII - VI |  |  |  |
| 19 P  | rovide  | any other information necessary to in  | mplement the adjustment, such as the   | reportable tax year  |  |  |  |
|   |   | was made in August 2021.   | April and any and and and  |  |  |  |  |
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| MXEST PROBLEM   | Unde  | r penalties of perjury, I declare that I have  | examined this return, including accompan-  | ing schedules and statement  | s and to the best of my knowledge and  |  |  |
|   | belief  | , it is true, correct, and complete. Declarat  | ion of preparer (other than officer) is based of   | n all information of which prep  | parer has any knowledge.   |  |  |
| Sign  |   |  |  |  |  |  |  |
| Here  | Here G  |  |  |  |  |  |  |
|   | Signa   | addres   | <u> </u>   | Date ►1\27   | 2022   |  |  |
|   |   |  |  |  |  |  |  |
| -   | Print   | your name ► Cynthia J. Glad  | David and the second second  |  | lanaging Director-Tax  |  |  |
| <b>Paid</b>   |   | Print/Type preparer's name   | Preparer's signature   | Date   | Check if PTIN  |  |  |
| Prepa   | arer  |  |  |  | self-employed  |  |  |
| Use C   |   | Firm's name ▶  |  |  | Firm's EIN ▶   |  |  |
|   | Firm's address ▶ Phone no.  |  |  |  |  |  |  |
| Sand Fo   | Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054 |  |  |  |  |  |  |