

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name CMC Materials, Inc.		2 Issuer's employer identification number (EIN) 36-4324765	
3 Name of contact for additional information Joseph Colella	4 Telephone No. of contact 978-436-6711	5 Email address of contact joseph.colella@entegris.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 870 North Commons Drive		7 City, town, or post office, state, and ZIP code of contact Aurora, Illinois 60504	
8 Date of action July 6, 2022	9 Classification and description Common Stock; Merger		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol CCMP	13 Account number(s)

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 ▶ [See attachment.](#)
- 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 ▶ [See attachment.](#)
- 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 ▶ [See attachment.](#)

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 1001

Horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ Yes

Horizontal lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable year for the Merger for a U.S. holder is the taxable year of the holder that includes July 6, 2022

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

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 ▶ Joseph Colella Date ▶ July 25, 2022

Print your name ▶ Joseph Colella Title ▶ SVP and General Counsel

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.

CMC Materials, Inc.
Attachment to Form 8937, Part II
Report of Organizational Actions Affecting Basis of Securities

On December 14, 2021, CMC Materials, Inc. (“CMC”), a Delaware corporation, entered into an Agreement and Plan of Merger (the “Merger Agreement”) with Entegris, Inc. (“Entegris”), a Delaware corporation, and Yosemite Merger Sub, Inc. (“Merger Sub”), a Delaware corporation and wholly owned subsidiary of Entegris. The Merger Agreement provides that, among other things and subject to the terms and conditions of the Merger Agreement, (1) Merger Sub will merge with and into CMC (the “Merger”), with CMC surviving the Merger as a wholly owned subsidiary of Entegris, and (2) at the effective time of the Merger (the “Effective Time”), each issued and outstanding share of common stock of CMC, par value \$0.001 (“CMC common stock”) (other than (i) shares of CMC common stock owned by CMC, Entegris or any of their respective subsidiaries immediately prior to the Effective Time and (ii) shares of CMC common stock as to which dissenters’ rights have been properly perfected) will be converted into the right to receive \$133 in cash and 0.4506 of a share of common stock of Entegris, par value \$0.01 (the “Entegris common stock”), plus cash in lieu of any fractional shares.

CMC described the material U.S. federal income tax consequences of the Merger on its Joint Proxy Statement/Prospectus Form, filed with the Securities and Exchange Commission (Registration No. 333-262172) (as amended, the “Registration Statement”) and declared effective on January 28, 2022. Terms used but not defined herein have the meaning ascribed to them in the Registration Statement. Entegris is providing the information below to assist U.S. holders of CMC common stock in determining certain tax consequences of the exchange of CMC common stock pursuant to the Merger. The information provided herein does not purport to be complete and is qualified in its entirety by reference to the Registration Statement.

The following discussion does not address the consequences of the Merger to CMC shareholders who also actually or constructively owned Entegris common stock immediately prior to the Merger. As described further in the Registration Statement, such shareholders could be subject to materially different consequences as a result of the potential application of Section 304 of the Code to the Merger. In addition, as described therein, it is not possible to determine with certainty whether Section 304 of the Code applies to the Merger based on information that is reasonably available. CMC shareholders who actually or constructively owned Entegris common stock immediately prior to the Merger should refer to the applicable section of the Registration Statement for a discussion of the potential application of Section 304 of the Code to the Merger.

Entegris is providing this information notwithstanding that the Merger may not constitute an “organizational action” or that the information is not required to be provided on Form 8937.

Please consult your own tax advisors as to the specific tax consequences to you of the Merger, including tax return reporting requirements and the applicability and effect of U.S. federal, state, local and foreign income and other tax laws in light of your particular circumstances.

Part II, Question 14

As described above, on July 6, 2022, pursuant to the Merger Agreement, CMC merged with and into Merger Sub, with CMC continuing as the surviving entity and an indirect, wholly owned subsidiary of Entegris. At the effective time of the Merger, each outstanding share of CMC common stock was converted into 0.4506 of a share of Entegris common stock and the right to receive \$133 in cash. Cash was paid in lieu of any fractional shares of Entegris common stock that otherwise would have been issued.

Part II, Question 15

The aggregate tax basis of the Entegris common stock received in the Merger generally is equal to the fair market value of such stock as of the Merger.

Part II, Question 16

As further described in the Registration Statement, U.S. holders of CMC common stock will generally recognize capital gain or loss equal to the difference, if any, between (i) the sum of the cash, including any cash received in lieu of fractional shares of Entegris common stock, and the fair market value of any Entegris common stock received in the Merger and (ii) their adjusted tax basis in CMC common stock. Capital gains of a non-corporate U.S. holder will generally be eligible for preferential U.S. federal income tax rates applicable to long-term capital gains if the U.S. holder held its CMC common stock for more than one year as of the Merger.

U.S. federal income tax laws do not specify how to determine fair market value. One approach is to take the average of the high and low trading price of Entegris common stock on the NASDAQ on July 6, 2022, which is \$91.3075. The illustration below uses this fair market value. However, other approaches may be reasonable. Entegris is not taking a position as to the fair market value of the Entegris common stock on this Form 8937, and you should consult your own tax advisors as to the fair market value of Entegris common stock received in the Merger.

The following example illustrates the calculation of gain or loss on an exchange of CMC common stock pursuant to the Merger. Assume a shareholder held 1,000 shares of CMC common stock with an adjusted tax basis of \$90 per share, for an aggregate adjusted tax basis of \$90,000. In the Merger, the shareholder received \$133,000 of cash proceeds plus 450.6 shares of Entegris common stock, with a fair market value of \$41,143.16. Accordingly, the shareholder recognizes gain of \$84,143.16, equal to \$133,000 of cash proceeds plus \$41,143.16 fair market value of Entegris common stock minus \$90,000 adjusted tax basis in CMC common stock. In addition, the shareholder's adjusted tax basis in the Entegris common stock is \$41,143.16 in the aggregate, or \$91.3075 per share. As discussed above, the fair market value of Entegris common stock used in the foregoing example is for illustrative purposes only, and Entegris recommends you consult your own tax advisors as to the fair market value of Entegris common stock received in the Merger.