



**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 attached.

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ See attached.

Blank lines for providing information on resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached.

Blank lines for providing other information necessary for 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 ▶ Jason Choi Date ▶ 1/15/2025  
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<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Jason Choi</u>	Preparer's signature <u>Jason Choi</u>	Title ▶ <u>Vice President, Tax &amp; Treasury</u>	Print/Type preparer's name <u>Cort Yoder</u>	Date <u>1/15/2025</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01281110</u>	
	Firm's name ▶ <u>Deloitte Tax LLP</u>	Firm's address ▶ <u>225 West Santa Clara Street, San Jose, CA 95113-2303</u>	Firm's EIN ▶ <u>86-1065772</u>	Phone no. <u>408-704-4000</u>				

ServiceTitan, Inc.  
Attachment to Form 8937

**ServiceTitan, Inc.**  
**EIN: 26-0331862**  
**Attachment to Form 8937**

**The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”),<sup>1</sup> and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Conversion (as defined below) on the adjusted tax basis in certain securities. The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. You are encouraged to consult your own tax advisor regarding the applicability and effect of all United States (“U.S.”) federal, state, local and foreign tax laws.**

**Line 9**

Series A-1 Preferred Stock, Series A-2 Preferred Stock, Series A-3 Preferred Stock, Series B Preferred Stock, Series C Preferred Stock, Series D Preferred Stock, Series E Preferred Stock, Series F Preferred Stock, Series G Preferred Stock, Series H Preferred Stock, and Series H-1 Preferred Stock of ServiceTitan Inc.

**Line 14**

On December 12, 2024, ServiceTitan, Inc. (“ServiceTitan” or the “Company”) completed its initial public offering (a “IPO”) of its class A common stock (“Class A Common Stock”) and filed its amended and restated certificate of incorporation (the “Amendment”) with the Secretary of State of the State of Delaware.<sup>2</sup> On the same day and in connection with the IPO and the Amendment, the following conversations occurred with respect to the preferred stock of ServiceTitan (“Preferred Stock”) outstanding (the “Conversions”) immediately prior to the IPO:

- Each share of Series A-1 Preferred Stock, Series A-2 Preferred Stock, Series A-3 Preferred Stock, Series B Preferred Stock, Series C Preferred Stock, Series D Preferred Stock, Series E Preferred Stock outstanding immediately prior to the IPO converted into one share of Class A Common Stock of ServiceTitan;
- Each share of the Series F Preferred Stock converted into approximately 1.05 shares of Class A Common Stock;
- Each share of the Series G Preferred Stock converted into approximately 1.06 shares of Class A Common Stock;

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<sup>1</sup> Unless otherwise specified herein, “section” references are to the Code.

<sup>2</sup> Unless otherwise defined herein, capitalized terms used in this attachment have the meaning ascribed to them in certificate of incorporation immediately prior to the Amendment.

ServiceTitan, Inc.  
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- Each share of the Series H Preferred Stock converted into approximately 1.27 shares of Class A Common Stock; and
- Each share of the Series H-1 Preferred Stock converted into approximately 1.02 shares of Class A Common Stock.

No fractional shares of Class A Common Stock were issued in connection with Conversion; instead, a holder of shares of preferred stock who would otherwise have been entitled to receive a fraction of a share of Class A Common Stock (after aggregating all shares for such holder) may receive, in lieu thereof, cash in an amount based on the fair market value of the Class A Common Stock.

### **Line 15**

The Company expects each of the Conversions to qualify as a reorganization within the meaning of section 368(a)(1)(E).

Under section 354(a), a shareholder of the Preferred Stock should recognize no gain or loss as a result of the exchange of the Preferred Stock for the Class A Common Stock. Under section 358(a), such holder's tax basis in the Class A Common stock received (including a fractional share of Class A Common Stock deemed received and redeemed, as described below) should equal the tax basis of the Preferred Stock surrendered in exchange therefor.

Cash in lieu of a fractional share – a holder of Preferred Stock who receives cash in lieu of a fractional share of Class A Common Stock will generally be treated as having received such fractional share and then as having received such cash in redemption of the fractional share. Gain or loss generally will be recognized based on the difference between the amount of cash in lieu of the fractional share and the tax basis allocated to such fractional share.

### **Line 16**

*See discussion above.*

### **Line 17**

**Conversions:** Sections 354(a), 358(a), and 368(a).

**Cash in lieu of a fractional share:** Section 302(a) and 1001.

### **Line 18**

**Conversions:** No loss may be recognized.

**Cash in lieu of a fractional share:** Loss may be recognized.

### **Line 19**

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The reportable tax year is 2024 with respect to the shareholders of the Preferred Stock.

***The information contained herein does not constitute tax advice and is intended to provide only a general summary and is not intended to be a complete analysis or description of all potential U.S. federal income tax consequences of the transactions described herein. Moreover, the discussion set forth above does not address tax consequences that may vary with, or are dependent on, individual circumstances. Shareholders are urged to consult with their own tax advisors with respect to the tax consequences of the transactions described herein as applicable to their particular circumstances.***