**Part I Reporting Issuer**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Issuer’s name</td>
</tr>
<tr>
<td>2</td>
<td>Issuer’s employer identification number (EIN)</td>
</tr>
<tr>
<td>3</td>
<td>Name of contact for additional information</td>
</tr>
<tr>
<td>4</td>
<td>Telephone No. of contact</td>
</tr>
<tr>
<td>5</td>
<td>Email address of contact</td>
</tr>
<tr>
<td>6</td>
<td>Number and street (or P.O. box if mail is not delivered to street address) of contact</td>
</tr>
<tr>
<td>7</td>
<td>City, town, or post office, state, and ZIP code of contact</td>
</tr>
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</table>

**IAC/InterActiveCorp**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>84-3727412</td>
</tr>
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</table>

**Mark Schneider**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>4</td>
<td>212-314-7400</td>
</tr>
<tr>
<td>5</td>
<td><a href="mailto:ir@iac.com">ir@iac.com</a></td>
</tr>
</tbody>
</table>

**555 West 18th Street**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>7</td>
<td>New York, NY 10011</td>
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</table>

**May 25, 2021**

**Common stock and Class B common stock**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>10</td>
<td>CUSIP number</td>
</tr>
<tr>
<td>11</td>
<td>Serial number(s)</td>
</tr>
<tr>
<td>12</td>
<td>Ticker symbol</td>
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<tr>
<td>13</td>
<td>Account number(s)</td>
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</table>

**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 ►  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.

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.

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.

Paid Preparer Use Only  Print/Type preparer’s name  Preparer’s signature  Date  Check □ if self-employed  PTIN

Firm’s name ►  Firm’s EIN ►
Firm’s address ►  Phone no.

Signed copy available upon request

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
CONSULT YOUR TAX ADVISOR

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”). This attachment includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the IAC Reclassification and the Distribution (each as defined below) on the tax basis of shares of IAC/InterActiveCorp (“IAC”) common stock, and the allocation of tax basis among shares of IAC new common stock (and IAC new Class B common stock, as applicable) and Vimeo, Inc., formerly named “Vimeo Holdings, Inc.” (“SpinCo”) common stock (and SpinCo Class B common stock, as applicable) following the Distribution. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. Neither IAC nor SpinCo provides tax advice to its stockholders. The example provided below is illustrative and is being provided pursuant to Section 6045B of the Code and as a convenience to stockholders and their tax advisers when establishing their specific tax positions. You are urged to consult your own tax advisors regarding the particular consequences of the IAC Reclassification and the Distribution to you, including the applicability and effect of all U.S. federal, state and local tax laws and foreign tax laws. Please read the proxy statement/consent solicitation statement/prospectus, dated April 5, 2021, that was filed with the Securities and Exchange Commission, noting especially the discussion therein under the heading “Material U.S. Federal Income Tax Consequences.” You may access the proxy statement/consent solicitation statement/prospectus at www.sec.gov.

This information does not apply to shares of IAC common stock sold, exchanged or otherwise disposed of prior to the IAC Reclassification.

Line 14. Describe the organizational action and, if applicable, the date of the action or the date against which the shareholders’ ownership is measured from the action.

On May 25, 2021, at 12:03 A.M. EDT, pursuant to the terms and conditions of the Separation Agreement dated May 24, 2021 by and between IAC and SpinCo (the “Agreement”), (i) each outstanding share of IAC common stock was reclassified into one share of IAC new common stock and 1/100th of a share of IAC Series 1 mandatorily exchangeable preferred stock (and each outstanding share of IAC Class B common stock was reclassified into one share of IAC new Class B common stock and 1/100th of a share of IAC Series 2 mandatorily exchangeable preferred stock) (collectively, the “IAC Reclassification”), and (ii) each outstanding 1/100th of a share of IAC Series 1 mandatorily exchangeable preferred stock was exchanged for 1.6235 shares of SpinCo common stock (and each outstanding 1/100th of a share of IAC Series 2 mandatorily exchangeable preferred stock was exchanged for 1.6235 shares of SpinCo Class B common stock) (collectively, the “Distribution”). No fractional shares of SpinCo common stock
(or SpinCo Class B common stock) were issued in the Distribution. Instead, IAC shareholders received cash in lieu of any fractional shares of SpinCo common stock or (or SpinCo Class B common stock). Prior to the IAC Reclassification, IAC common stock traded on the Nasdaq Global Select Market (“NQGS”) under the ticker symbol “IAC.” IAC new common stock continued trading and SpinCo common stock started trading on the NQGS under the ticker symbols “IAC” and “VMEO,” respectively, on May 25, 2021.

The exchange of IAC common stock (or IAC Class B common stock) for IAC new common stock (or IAC new Class B common stock) pursuant to the IAC Reclassification is intended to qualify as a “recapitalization” within the meaning of Section 368(a) of the Code, and the receipt by holders of IAC common stock (or IAC Class B common stock) of SpinCo common stock (or SpinCo Class B common stock) pursuant to the Distribution is intended to qualify as a tax-free distribution within the meaning of Section 355(a) of the Code. The descriptions and calculations below assume that the IAC Reclassification and the Distribution so qualify.

**Line 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.**

**IAC Reclassification.** The receipt by an IAC stockholder of shares of IAC new common stock (or IAC new Class B common stock) in exchange for shares of IAC common stock (or IAC Class B common stock) in the IAC Reclassification has an effect on such stockholder’s tax basis. Each IAC stockholder’s aggregate tax basis in the shares of IAC new common stock (or IAC new Class B common stock) received in exchange for shares of IAC common stock (or IAC Class B common stock) in the IAC Reclassification will equal such IAC stockholder’s aggregate adjusted tax basis in the shares of IAC common stock (or IAC Class B common stock, respectively) surrendered in the IAC Reclassification. If an IAC stockholder held different blocks of IAC common stock (or IAC Class B common stock) (i.e., shares acquired at different times or different prices) at the time of the IAC Reclassification, such stockholder should consult its own tax advisor with respect to the determination of the tax bases of particular shares of IAC new common stock (or IAC new Class B common stock) received in the IAC Reclassification. For U.S. federal income tax purposes, the receipt by IAC stockholders of IAC Series 1 mandatorily exchangeable preferred stock (or IAC Series 2 mandatorily exchangeable preferred stock) pursuant to the IAC Reclassification was disregarded.

**Distribution.** The receipt by an IAC stockholder of shares of SpinCo common stock (or SpinCo Class B common stock) in the Distribution has an effect on such stockholder’s tax basis. Each IAC stockholder who receives shares of SpinCo common stock (or SpinCo Class B common stock) in the Distribution generally will not recognize any gain or loss for U.S. federal income tax purposes, except with respect to cash, if any, received in lieu of fractional shares of SpinCo common stock (or SpinCo Class B common stock). IAC stockholders will be required to allocate the aggregate tax basis in their IAC new common stock (or IAC new Class B common stock) held immediately following the IAC Reclassification (determined as described above) between their IAC new common stock (or IAC new Class B common stock) and their SpinCo common stock (or SpinCo Class B common stock) received in the Distribution (including any fractional share interest in SpinCo common stock (or SpinCo Class B common stock) for which cash was received) in proportion to the relative fair market values of the IAC new common stock
(or IAC new Class B common stock) and the SpinCo common stock (or SpinCo Class B 
common stock). If an IAC stockholder held different blocks of IAC common stock (or IAC 
Class B common stock) (i.e., shares acquired at different times or different prices) at the time of 
the IAC Reclassification, such stockholder should consult its own tax advisor with respect to the 
determination of the tax bases of particular shares of SpinCo common stock (or SpinCo Class B 
common stock) received in the Distribution.

Fair market value generally is the price at which property would change hands between a willing 
buyer and a willing seller, neither being under any compulsion to buy or to sell and both having 
reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe 
how you should determine the fair market values of IAC new common stock (or IAC new Class 
B common stock) or SpinCo common stock (or SpinCo Class B common stock) for purposes of 
allocating your tax basis. You should consult your tax advisor to determine what measure of fair 
market value is appropriate.

There are several potential methods for determining the fair market values of IAC new common 
stock and SpinCo common stock that your tax advisor may discuss with you. As an illustration, 
one approach that may be possible is to utilize the NQGS closing trading prices on May 25, 2021 
for IAC new common stock ($158.74 per share) and SpinCo common stock ($45.39 per share) as 
an indication of fair market values. Based on that approach and the assumptions and calculations 
set forth in Item 16 below, with respect to any IAC stockholder receiving solely shares of 
SpinCo common stock (and cash in lieu of fractional shares thereof) in the Distribution, 
68.29564% of such IAC stockholder’s aggregate tax basis in his or her shares of IAC new 
common stock immediately following the IAC Reclassification would be allocated to such 
stockholder’s shares of IAC new common stock following the Distribution and 31.70436% 
would be allocated to such stockholder’s shares of SpinCo common stock received in the 
Distribution (including any fractional share interest in SpinCo common stock for which cash was 
received). You are not bound by the approach illustrated herein, and we take no position as to 
whether the approach illustrated herein or any other approach is appropriate. You, in 
consultation with your tax advisor, should determine what approach to take in determining fair 
market values for IAC new common stock and SpinCo common stock.

Since neither IAC new Class B common stock nor SpinCo Class B common stock is publicly 
listed, another approach may need to be used to determine its fair market value.

**Line 16. Describe the calculation of the change in basis and the data that supports the 
calculation, such as the market value of securities and the valuation date.**

The following is an illustrative example of how the above-described basis allocation would apply 
with respect to recipients of SpinCo common stock, which assumes that all shares of IAC 
common stock were acquired on the same date and at the same price:

**Assumptions:**
- Shares of IAC common stock owned immediately prior to the IAC Reclassification: 
  1,000
- Shares of IAC Class B common stock owned immediately prior to the IAC 
  Reclassification: 0
- IAC stockholder’s aggregate tax basis in IAC common stock (assumed to be $100.00 per share): $100,000
- Shares of IAC new common stock received in the IAC Reclassification: 1,000
- IAC stockholder’s aggregate tax basis in the IAC new common stock received in the IAC Reclassification: $100,000
- Shares of SpinCo common stock received in the Distribution (1,000 shares of IAC common stock multiplied by the exchange ratio of 1.6235): 1,623.5

Tax Basis Allocation:

<table>
<thead>
<tr>
<th># Shares Owned Post IAC Reclassification and Distribution (A)</th>
<th>Assumed Beginning Basis (B)</th>
<th>Price/Share (C)</th>
<th>FMV of Shares Owned Post IAC Reclassification and Distribution (A) x (C)</th>
<th>% of Total FMV (D)</th>
<th>Allocated Tax Basis = (B) x (D)</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAC new common stock</td>
<td>$100,000^1</td>
<td>$158.742</td>
<td>$158,740</td>
<td>68.29564%^4</td>
<td>$68,295.64</td>
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<tr>
<td>SpinCo Common Stock</td>
<td></td>
<td>$45.393</td>
<td>$73,690.67</td>
<td>31.70436%^5</td>
<td>$31,704.36</td>
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<tr>
<td>Total</td>
<td></td>
<td></td>
<td>$232,430.67</td>
<td>100.00%</td>
<td>$100,000</td>
</tr>
</tbody>
</table>

^1 Aggregate tax basis in the IAC new common stock owned immediately following the IAC Reclassification and prior to the Distribution.

^2 Closing market price of IAC new common stock on May 25, 2021.

^3 Closing market price of SpinCo common stock on May 25, 2021.

^4 $158,740 / $232,430.67

^5 $73,690.67 / $232,430.67

Line 17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Section 368(a)(1)(E), Section 355(a) and Section 358.

Line 18. Can any resulting loss be recognized?

No loss may be recognized by an IAC stockholder upon the receipt of IAC new common stock (or IAC new Class B common stock) in the IAC Reclassification or SpinCo common stock (or SpinCo Class B common stock) in the Distribution, except with respect to cash, if any, received in lieu of fractional shares of SpinCo common stock (or SpinCo Class B common stock) in the Distribution.

Line 19. Provide any other information necessary to implement the adjustment, such as the reportable tax year.
The IAC Reclassification and the Distribution were effective on May 25, 2021. For an IAC stockholder whose taxable year is the calendar year, the reportable tax year is 2021.