## 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 Issu	er		·	
1 Issuer's name				2 Issuer's employer identification number (EIN)
Aviat Networks,	Inc			20-5961564
3 Name of contact for addition		4 Telephone I	No. of contact	5 Email address of contact
			10. 0. 00	2
Vong Przybylinski		(408) 941	-7100	Vong.Przybylinski@Aviatnet.com
6 Number and street (or P.C	. box if mail is no	t delivered to stre	et address) of contact	7 City, town, or post office, state, and ZIP code of contact
860 N. MCCARTHY B	LVD, STE 2			MILPITAS, CA 95035
8 Date of action		9 Class	ification and description	
APRIL 7, 2021		TM○-F	OR-ONE COMMON STOCK	SDITT
10 CUSIP number	11 Serial nur		12 Ticker symbol	13 Account number(s)
		( )	,	
05366Y201			AVNW	
Part    Organizational	<b>Action</b> Attach	additional state	ements if needed. See back	of form for additional questions.
14 Describe the organization	nal action and, if	applicable, the d	ate of the action or the date aga	ainst which shareholders' ownership is measured for
			d of Directors of A	
				split of AVNW's issued and
				stock dividend. Each AVNW
			<del>_</del>	, 2021 will receive one
				of common stock, to be
<u>distributed</u> after	closing of	trading o	n April /, 2021.	
share or as a percentage 305 (a) with stock	of old basis ▶ _ nolder bas	The stock is to be a	split is a non-taxa Ilocated under IRC	the hands of a U.S. taxpayer as an adjustment per ble transaction under IRC Sec. Sec. 307(a). According to IRC Sec
				re owned prior to the stock
				the stock split. As a result,
				d before the stock split by ter the stock split.
20% to determine t	ne pasis ii	i each sha	re or stock herd ar	ter the stock spirt.
valuation dates ▶ The generally be divia a result of the	tax basis ded equall stock spli r with res	of a stooy between t. We caut	ckholder's shares p those shares and t tion that each stoc	on, such as the market values of securities and the prior to the stock split will the additional shares received as kholder should consult with his s in this transaction based on

**RC Section 305(a), IRC Section 307(a)  **Record Section 305(a), IRC Section 307(a), IRC S	Part II		
Be Can any resulting loss be recognized? The stock is expected to be a non-taxable transaction and non-recognized in transaction. Therefore, no loss is to be recognized in connection with two-for-one stock split completed in the form of a stock dividend.  9 Provide any other information necessary to implement the adjustment, such as the reportable taxyes			
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Provide any other information necessary to implement the adjustment, such as the reportable tax year provide any other information necessary to implement the adjustment, such as the reportable tax year provide any other information necessary to implement the adjustment, such as the reportable tax year provide any other information necessary to implement the adjustment, such as the reportable tax year provide any other information necessary to implement the adjustment, such as the reportable tax year provided any other information necessary to implement the adjustment, such as the reportable tax year provided any other information necessary to implement the adjustment, such as the reportable tax year provided any other information necessary to implement the adjustment, such as the reportable tax year provided any other information in a provided and information of a positive provided and information of the provided and information of which preparer has any knowledge.    Under penalties of perjuny, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowled 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 perjuny, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowled 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 perjuny, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge.    Under penalties of perjuny, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge.    Under penalties of perjuny, I declare that I have examined this return, including accompanying schedules and statements, and to the be	LIKE BEEE	1011 303 (4) 7 1110 30001011 307 (4)	
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054	Stockhol Individu  Sign Here Sigr stockhol Sign	kholders reporting taxable income on a calendar year basis was 31, 2021. For stockholders reporting taxable income on a basis year, the reportable year is the stockholder's tax year the derivative of perjury. I declare that I have examined this return, including accompanying schedules and statemer lief, it is true, correct, and complete, Declaration of preparer (other than officer) is based on all information of which proparer to the stock split.    Date   Print/Type preparer's name   Preparer's signature   Date   Date	will be year ending asis other than nat includes April 7  th respect to their  ents, and to the best of my knowled reparer has any knowledge.  5/4/2021  Check if PTIN self-employed P0141023  Firm's EIN \$\infty 94-621484