

Part II Organizational Action (continued)



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

APPLICABLE LAW:

- I.R.C. Section 368(a)

18 Can any resulting loss be recognized? ▶ PLEASE SEE FORM 8-K FILED WITH THE SEC ON AUGUST 4, 2017 AND CONSULT YOUR TAX ADVISOR WITH ADDITIONAL QUESTIONS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ FOR SHAREHOLDERS WHO REPORT TAXABLE INCOME BASED ON A CALENDAR YEAR END, THE REPORTBLE YEAR IS 2017.

Sign Here	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.				
	Signature ▶		Date ▶	9/20/17	
	Print your name ▶	J. SCOTT DIXON	Title ▶	Chief Accounting Officer	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	COREY LITTEKEN		9/20/17		P00980576
	Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶	86-1065772	Phone no.	619-232-6500
	Firm's address ▶ 655 WEST BROADWAY, SUITE 700 SAN DIEGO, CA 92101				

UCP, INC.
FEIN: 90-0978085

Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Part II – Line 14

On August 4, 2017, pursuant to the Agreement and Plan of Merger dated April 10, 2017 (the “Merger Agreement”), by and among Century Communities, Inc., a Delaware corporation (“Century Communities”), Casa Acquisition Corp., a Delaware corporation and a wholly-owned subsidiary of Century Communities (“Merger Sub”), and UCP, Inc., a Delaware corporation (“UCP”), UCP merged with and into Merger Sub (the “Merger”), at which time the separate corporate existence of UCP ended, and Merger Sub survived the Merger as the surviving corporation.

Part II – Line 15

In connection with the Merger, each share of Class A Common Stock, par value \$0.01 per share, of UCP (which we refer to as “UCP Class A Common Stock”) outstanding immediately prior to the consummation of the Merger was converted into the right to receive (i) \$5.32 in cash, without any interest thereon, and (ii) 0.2309 of a duly authorized, fully paid and non-assessable share of common stock, par value \$0.01 per share, of Century Communities (which we refer to as “Century Communities Common Stock”).

Part II – Line 16

At the effective time of the Merger (the “Effective Time”), each share of the UCP Class A Common Stock issued and outstanding immediately prior to the Effective Time, was converted into the right to receive (i) \$5.32 in cash, without any interest thereon, and (ii) 0.2309 of a duly authorized, fully paid and non-assessable share of Century Communities Common Stock. No fractional shares of Century Communities Common Stock were issued in the Merger, and UCP’s stockholders received cash in lieu of any fractional shares. The per share price was \$25.80 for Century Communities Common Stock, which was the closing price of Century Communities Common Stock on August 3, 2017.