

**Report of Organizational Actions  
 Affecting Basis of Securities**

▶ See separate instructions.

<b>Part I Reporting Issuer</b>			
1 Issuer's name  MKS INSTRUMENTS, INC.		2 Issuer's employer identification number (EIN)  04-2277512	
3 Name of contact for additional information  David Ryzhik	4 Telephone No. of contact  (978) 557-5180	5 Email address of contact  David.Ryzhik@mksinst.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  2 TECH DRIVE, SUITE 201		7 City, town, or post office, state, and ZIP code of contact  ANDOVER, MA 01810	
8 Date of action  8/17/2022		9 Classification and description  Common stock of MKS Instruments, Inc.	
10 CUSIP number  55306N104	11 Serial number(s)	12 Ticker symbol  MKSI	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 ▶

On August 17, 2022 (the "Effective Date"), MKS Instruments, Inc. ("MKS"), completed the acquisition of Atotech Limited, a Bailiwick of Jersey company ("Atotech"), through the acquisition of the entire issued and to be issued share capital of Atotech by Atotech Manufacturing, Inc. ("Bidco"), an indirect wholly owned subsidiary of MKS (the "Acquisition"). The Acquisition was implemented by means of a scheme of arrangement under the laws of Jersey pursuant to the definitive agreement entered into by MKS and Atotech on July 1, 2021, as amended by the Letter Agreement dated October 29, 2021 by and among MKS, Atotech, and Bidco, and as further amended by the Amendment to the Implementation Agreement dated April 1, 2022 by and among MKS, Atotech, and Bidco (together, the "Implementation Agreement").

On the Effective Date, pursuant to the scheme of arrangement and in accordance with terms and conditions of the Implementation Agreement, Bidco acquired each issued and outstanding ordinary share of Atotech in exchange for per share consideration of \$16.20 in cash and 0.0552 of a share of MKS common stock (and cash in lieu of fractional shares of MKS common stock) (together, the "Consideration"). 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 ▶

The shareholder's tax basis in each share of MKS Instruments, Inc. common stock received in the acquisition was equal to the fair market value of such share of MKS Instruments, Inc. common stock as of the completion of the acquisition. As a result of the acquisition, MKS issued an aggregate of 10,748,728 shares of common stock to the former Atotech shareholders. "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 ▶

The aggregate tax basis of the MKS Instruments, Inc. common stock received in the acquisition equals the fair market value of the MKS Instruments, Inc. common stock as of the completion of the acquisition. "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; Section 1012.  
"See Attachment".


18 Can any resulting loss be recognized? ▶ Yes. "See Attachment".

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

The Acquisition was completed on August 17, 2022. The reportable taxable year for a calendar year taxpayer is 2022. "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.

**Sign Here**

Signature ▶  Date ▶ 10/26/2022

Print your name ▶ Manu Sabharwal Title ▶ VP, Global Tax & Treasury

<b>Paid Preparer Use Only</b>	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.



**MKS INSTRUMENTS, INC.**  
**EIN: 04-2277512**

**ATTACHMENT TO IRS FORM 8937 – PART II**  
**REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES**

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***CONSULT YOUR TAX ADVISOR***

**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 Acquisition (as defined below) on the tax basis of shares of common stock of MKS Instruments, Inc. (“MKS”) received in the Acquisition in exchange for ordinary shares of Atotech Limited (“Atotech”).**

**MKS is providing this information notwithstanding that the Acquisition may not constitute an “organizational action” and that the information may not be required to be provided on Form 8937.**

**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 MKS nor Atotech provides tax advice to its stockholders. You are urged to consult an appropriate independent professional tax advisor regarding the particular consequences of the Acquisition to you, including the applicability and effect of all U.S. federal, state and local tax laws and foreign tax laws. Please read the scheme document, dated September 28, 2021, that was filed with the Securities and Exchange Commission, noting especially the discussion therein under the heading “US federal income taxation.” You may access the scheme document at [www.sec.gov](http://www.sec.gov).**

**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 August 17, 2022 (the “Effective Date”), MKS completed the acquisition of Atotech through the acquisition of the entire issued and to be issued share capital of Atotech by Atotech Manufacturing, Inc. (“Bidco”), an indirect wholly owned subsidiary of MKS (the “Acquisition”). The Acquisition was implemented by means of a scheme of arrangement under the laws of Jersey pursuant to the definitive agreement entered into by MKS and Atotech on July 1, 2021, as amended by the Letter Agreement dated October 29, 2021 by and among MKS, Atotech, and Bidco, and as further amended by the Amendment to the Implementation Agreement dated April 1, 2022 by and among MKS, Atotech, and Bidco (together, the “Implementation Agreement”).

On the Effective Date, pursuant to the scheme of arrangement and in accordance with terms and conditions of the Implementation Agreement, Bidco acquired each issued and outstanding ordinary share of Atotech in exchange for per share consideration of \$16.20 in cash and 0.0552 of a share of MKS common stock (and cash in lieu of fractional shares of MKS common stock) (together, the “Consideration”).

**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.**

The exchange of Atotech stock for the Consideration was a taxable transaction for U.S. federal income tax purposes. As a result, a holder's tax basis in each share of MKS common stock received in the Acquisition generally will equal the fair market value of such share of MKS common stock as of the completion of the Acquisition.

**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.**

For U.S. federal income tax purposes, the aggregate tax basis of the MKS common stock received in the Acquisition generally will equal the fair market value of the MKS common stock as of the completion of the Acquisition.

U.S. federal income tax law does not specify how to determine fair market value. One approach is to take the average of the high and low trading prices of MKS common stock on August 17, 2022, which was \$111.58 per share on the Nasdaq Global Select Market. However, other approaches may be reasonable. MKS is not taking a position as to the fair market value of the MKS common stock on this Form 8937, and you should consult your own tax advisor as to the fair market value of MKS common stock received in the Acquisition.

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

Section 1001; Section 1012.

**Line 18. Can any resulting loss be recognized?**

Yes, generally any resulting loss can be recognized. You are urged to consult an appropriate independent professional tax advisor regarding the recognition of losses as a result of the Acquisition.

**Line 19. Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

The Acquisition was completed on August 17, 2022. For an Atotech stockholder whose taxable year is the calendar year, the reportable tax year is 2022.