

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

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶
See Attachment

Blank lines for providing information regarding loss recognition.

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

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 ▶ *Christine Korneqay* Date ▶ 6-14-2013

Print your name ▶ Christine Korneqay Title ▶ SVP, Controller, Chief Accounting Officer

Paid Preparer Use Only

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.	

PLEASE 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"), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the reverse stock split and cash payment pursuant to the BCA on the tax basis of MetroPCS common stock held by U.S. holders. 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 MetroPCS shareholders. MetroPCS does not provide tax advice to its shareholders. Please consult your own tax advisor regarding the particular consequences to you of the reverse stock split and the cash payment, including the applicability and effect of all U.S. federal, state and local and foreign tax laws. MetroPCS shareholders that received MetroPCS common stock and cash in the reverse stock split and cash payment pursuant to the BCA should read the discussion contained in the MetroPCS Proxy Statement under the heading "MATERIAL U.S. FEDERAL INCOME TAX CONSEQUENCES".

Part II – Question 14

Reference is made to (1) the Business Combination Agreement, dated as of October 3, 2012, by and among Deutsche Telekom AG, an *Aktiengesellschaft* organized and existing under the laws of the Federal Republic of Germany, T-Mobile Global Zwischenholding GmbH, a *Gesellschaft mit beschränkter Haftung* organized and existing under the laws of the Federal Republic of Germany, T-Mobile Global Holding GmbH, a *Gesellschaft mit beschränkter Haftung* organized and existing under the laws of the Federal Republic of Germany ("Holding"), T-Mobile USA, Inc., a Delaware corporation ("TMUS"), and MetroPCS Communications, Inc., a Delaware corporation ("Metro PCS"), as amended (the "BCA"), and (2) the proxy statement of MetroPCS, dated March 12, 2013, relating to the transactions contemplated by the BCA (the "Metro PCS Proxy Statement").

On April 30, 2013, pursuant to the BCA, MetroPCS consummated the following transactions among others: (i) it effected a recapitalization that included a reverse stock split pursuant to which each share of Metro PCS common stock outstanding as of the effective time of the reverse stock split was exchanged for one-half of a share of Metro PCS common stock, (ii) as part of the recapitalization, Metro PCS made a cash payment of \$1.5 billion in the aggregate to holders of Metro PCS common stock (approximately \$4.05 per share of Metro PCS common stock prior to the reverse stock split), and (iii) Metro PCS issued and delivered to Holding shares of Metro PCC common stock representing 74% of the fully diluted shares of Metro PCS common stock outstanding immediately following the cash payment in exchange for all of the shares of TMUS.

For U.S. federal income tax purposes, Metro PCS treated the reverse stock split and cash payment as an integrated transaction that qualifies as a recapitalization within the meaning of Section 368(a)(1)(E) of the Code.

Part II – Question 15 and 16

A U.S. holder's aggregate tax basis in the shares of Metro PCS common received pursuant to the recapitalization is equal to such holder's aggregate tax basis in the Metro PCS common stock surrendered (excluding the portion of the tax basis that is allocable to any fractional share), *decreased* by the cash payment received, and *increased* by the amount of income or gain recognized in the exchange (excluding any gain attributable to cash received in lieu of a fractional share).

U.S. holders who acquired different blocks of Metro PCS common stock at different times or different prices should consult their tax advisors regarding the determination of their tax basis in the shares of MetroPCS common stock received pursuant to the recapitalization and their ability to designate which shares of Metro PCS common stock were received in exchange for particular shares of Metro PCS common stock surrendered.

MetroPCS Communications, Inc.
Attachment to IRS Form 8937

Part II - Question 17

Applicable Internal Revenue Code section(s) and subsection(s) for tax treatment:

- A. IRC Section 368(a)(1)(E) - Definitions relating to corporate reorganizations
- B. IRC Section 354(a) - Exchanges of stock and securities in certain reorganizations
- C. IRC Section 356 - Receipt of additional consideration
- D. IRC Section 358 - Basis to distributees
- E. IRC Section 1001 - Determination of amount of and recognition of gain or loss

Part II - Question 18

A U.S. holder should not recognize loss on the exchange of Metro PCS common stock pursuant to the recapitalization (except for any loss with respect to cash received in lieu of a fractional share of Metro PCS common stock).

Part II - Question 19

The stock basis adjustment and any gain or loss will be taken into account in the tax year of the shareholder during which the exchange occurred (e.g., 2013 for calendar year taxpayers).

Individual taxpayers may be required to file Form 8949, Sales and Other Dispositions of Capital Assets, with their tax return (Form 1040).

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The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending any transaction or matter addressed herein.