



**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

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attachment

Multiple horizontal lines for providing information regarding the recognition of resulting loss.

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

Multiple horizontal lines for providing other information necessary to implement 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 ▶ Donna Cote Date ▶ 10/17/14

Print your name ▶ Donna Cote Title ▶ Vice President, Tax

**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 ▶		Phone no.	
Firm's address ▶				

**AECOM Technology Corporation**  
**Attachment to Form 8937**  
**Report of Organizational Actions Affecting Basis of Securities**

**Part I, Box 9:**

The securities subject to reporting include all shares of common stock of AECOM Technology Corporation, a Delaware corporation (“AECOM”) issued in exchange for the outstanding common stock of URS Corporation, a Delaware corporation (“URS”) as a result of the “Merger”, as defined below.

**Part II, Box 14:**

On October 17, 2014, ACM Mountain I, LLC, a Delaware limited liability company and direct wholly owned subsidiary of AECOM (“Merger Sub”), was merged with and into URS, with URS surviving the merger as a wholly-owned subsidiary of AECOM (the “First-Step Merger”). Immediately following the First-Step Merger, and as part of a single integrated transaction with the First-Step Merger, URS merged with and into ACM Mountain II, LLC, a Delaware limited liability company and direct wholly owned subsidiary of AECOM (together with the First-Step Merger, the “Merger”).

As a result of the Merger, URS stockholders exchanged their common stock into a right to receive cash or shares of AECOM common stock (subject to proration if the aggregate cash consideration available in the Merger is oversubscribed or undersubscribed) with a value equal to the sum of (i) 0.734 multiplied by the average of the closing sales prices on the NYSE for AECOM common stock during the five trading days ending the day before the completion of the Merger and (ii) \$33.00. The aggregate cash consideration available in the Merger is such that the ratio of (x) the total cash consideration to (y) the sum of (A) the total cash consideration and (B) the product of (I) the aggregate number of shares of AECOM common stock to be issued in the Merger and (II) the closing sales price of AECOM common stock on the NYSE the last business day before the merger agreement was signed, shall under no circumstances exceed 59%.

If the aggregate consideration to be paid to any holder of URS common stock would result in such holder receiving a fractional share of AECOM common stock, cash will be paid in lieu of such fractional share.

**Part II, Box 15 and 16:**

The Merger is intended to qualify as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”). The effect of the Merger on the tax basis of AECOM common stock received by URS stockholders depends primarily on whether the shares of URS common stock surrendered therefor were exchanged solely for AECOM common stock, solely for cash or for a combination of AECOM common stock and cash.

URS Stockholders Who Received Solely AECOM Common Stock: A URS stockholder who received solely AECOM common stock in exchange for his, her or its shares of URS common

stock pursuant to the Merger will have the same aggregate adjusted tax basis in such shares of AECOM common stock as in the shares of URS common stock surrendered therefor, subject to the discussion below regarding cash received in lieu of fractional shares.

URS Stockholders Who Received Solely Cash: A URS stockholder who received solely cash in exchange for his, her or its shares of URS common stock pursuant to the Merger will be treated as having received full payment for his, her or its URS common stock. Accordingly, since the stockholder did not receive any AECOM common stock, there will be no new basis to compute.

URS Stockholders Who Received AECOM Common Stock and Cash: Subject to the discussion below regarding cash received in lieu of fractional shares, the aggregate adjusted tax basis of the shares of AECOM common stock received by a URS stockholder who receives a combination of AECOM common stock and cash in exchange for his, her or its URS common stock in the Merger will be the same as the aggregate adjusted tax basis of the shares of URS common stock surrendered therefor, increased by any gain recognized by such stockholder in the Merger, and decreased by any cash received by the stockholder in the Merger. The amount of gain recognized by such stockholder will be equal to the lesser of (1) the gain realized (i.e., the excess of the sum of the amount of cash and the fair market value of the AECOM common stock received over the stockholder's adjusted tax basis in its shares of URS common stock surrendered) and (2) the amount of cash received. The fair market value of the AECOM common stock received will be based on the trading price of such shares on the New York Stock Exchange on the Closing Date.

URS Stockholders Who Received Cash in Lieu of Fractional Shares: A URS stockholder who received cash in lieu of a fractional share of AECOM common stock will generally be treated as having received such fractional share and then as having received such cash in redemption of such fractional share. Accordingly, such stockholder's aggregate adjusted tax basis in his, her or its AECOM common stock received in the Merger will be reduced by the adjusted tax basis of URS common stock surrendered in exchange for such fractional share of AECOM common stock for which such stockholder received cash.

**Box 17:**

AECOM and URS have structured the Merger to qualify as a reorganization within the meaning of Section 368(a) of the Code. Accordingly, the tax treatment to AECOM, URS and the URS stockholders is based on Sections 354, 356, 358 and 368 of the Code.

**Box 18:**

In general, each URS stockholder who received solely AECOM common stock or a combination of AECOM common stock and cash for his, her or its URS common stock cannot recognize any loss. However, a URS stockholder who received solely cash in exchange for his, her or its URS common stock or cash in lieu of a fractional share of AECOM common stock may recognize loss if the amount of cash received is less than the tax basis in URS common stock or fractional share of AECOM common stock, as applicable, surrendered therefor.

**Box 19:**

The Merger was effective on October 17, 2014. Therefore, the reportable taxable tax year is the taxable year that includes October 17, 2014 (e.g., a calendar year shareholder would report the transaction on his, her or its federal income tax return filed for the 2014 calendar year).

**This report is not binding on the Internal Revenue Service (the “IRS”) or the courts, and the IRS or a court could disagree with one or more positions described above.**

**The above information does not constitute tax advice. It does not address the tax consequences that may apply to any particular stockholder, and each stockholder is urged to consult his, her or its own tax advisor regarding the tax consequences of the Merger.**