Verizon Communications Inc. 23-2259884

3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact
Investor Relations (212) 395-1525 fixedincomeir@verizon.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
7 City, town, or post office, state, and Zip code of contact

One Verizon Way

Basking Ridge, NJ 07920

8 Date of action

December 15, 2017

9 Classification and description

Debt for debt exchange

10 CUSIP number

See attached

11 Serial number(s)

12 Ticker symbol

VZ

13 Account number(s)

Part I Reporting Issuer

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  See attached.

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  See attached.

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

18 Can any resulting loss be recognized? ▶ See attached.

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

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 ▶ William P. Van Saders

Date ▶ 1/16/2018

Paid Preparer Use Only
Print/Type preparer’s name
Preparer’s signature
Date
Check □ if self-employed
PTIN

Firm’s name ▶
Firm’s address ▶
Firm’s EIN ▶
Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054