Allergan plc (by acquirer: AbbVie Inc.)

1 North Waukegan Road

Common Stock

May 8, 2020

Cusip number 10

Serial number(s) 11

Ticker symbol 12

Account number(s) 13

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 ➤ PLEASE 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 ➤ PLEASE 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 ➤ PLEASE 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 ➔ SEE ATTACHMENT.

18  Can any resulting loss be recognized? ➔ PLEASE SEE ATTACHMENT.

19  Provide any other information necessary to implement the adjustment, such as the reportable tax year ➔ PLEASE SEE ATTACHMENT.

Signature ➔ [Signature]
Date ➔ 05/13/2020

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.

Print your name ➔ LINDSEY J. BRISTOW
Title ➔ Vice President of Tax, AbbVie Inc.

Paid Preparer Use Only
Print/Type preparer's name ➔ [Name]
Preparer's signature ➔ [Signature]
Date ➔ 05/13/2020
Check [ ] if self-employed
PTIN ➔ [PTIN]
Firm's name ➔ [Firm's Name]
Firm's address ➔ [Firm's Address]
Phone no. ➔ [Phone Number]

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

**“REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES”**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Response</th>
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</table>
| **Part II, Item 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.                                                                                   | AbbVie Inc., a Delaware corporation whose common stock is publicly traded on the New York Stock Exchange (“AbbVie”), indirectly acquired the shares of Allergan plc, an Irish public limited company (“Allergan”) on May 8, 2020 (the "Closing Date") pursuant to the transaction agreement (the "Agreement"), dated as of June 25, 2019, by and among AbbVie, Venice Subsidiary LLC, a Delaware limited liability company and a direct wholly owned subsidiary of AbbVie ("Acquirer Sub"), and Allergan.

Under the Agreement and pursuant to a scheme of arrangement under Irish law, Acquirer Sub acquired 100% of the ordinary shares of Allergan in exchange for shares of AbbVie and cash (the "Transaction"). On the Closing Date, Allergan shareholders ("Shareholders") received 0.8660 shares of AbbVie common stock and $120.30 in cash for each of their existing Allergan shares (the "Acquisition Consideration").

The U.S. federal income tax treatment of the receipt of the Acquisition Consideration in the Transaction by a Shareholder should generally be treated as a taxable exchange for U.S. federal tax purposes, resulting in gain or loss.

However, given overlap of the shareholders of AbbVie and Allergan as of the Closing Date, the Transaction may also have been subject to Section 304 of the Internal Revenue Code of 1986, as amended (the "Code"). If Section 304 of the Code applies, then instead of recognizing gain or loss with respect to the Acquisition Consideration received in the Transaction, a Shareholder may recognize dividend income up to the amount of such consideration, as discussed below. Shareholders are encouraged to consult their tax advisors with respect to the application and effect of Section 304 of the Code in light of their particular circumstances.

AbbVie has now received a ruling that Section 304 does not apply to the Transaction (the "Ruling"). Under published guidance by the Internal Revenue Service, a Shareholder may also be able to rely on the Ruling. However, a letter ruling may be revoked and in certain instances with retroactive effect.

Shareholders are advised to consult with their own tax advisors regarding the proper tax treatment of the receipt of the Acquisition Consideration to them, including the effect of the Ruling and whether they may be entitled to a refund of any taxes.
| Part II.  | Item 15 | For those Shareholders for whom the Transaction is a taxable exchange, regardless of whether Section 304 of the Code applies to the Transaction, their tax basis in the AbbVie shares received should be equal to the fair market value of those shares on May 8, 2020. Such Shareholders will generally recognize capital gain or loss equal to the difference, if any, between:

(i) the sum of the cash, including any cash received in lieu of fractional shares of AbbVie common stock, and the fair market value of any AbbVie common stock received in the Transaction, and

(ii) their adjusted tax basis in Allergan shares.

Any gain or loss recognized by a Shareholder will generally be long-term capital gain or loss if the Allergan shares exchanged in the Transaction are held as capital assets by the Shareholder and, as of the Closing Date, the holding period for such shares is greater than one year.

If Section 304 of the Code applied to the Shareholder, the Transaction would be characterized as a redemption of shares. The tax consequences of such redemption for a Shareholder would be determined under Section 302 of the Code and would either be treated as a sale or exchange of the Allergan shares for the Shareholder or as a distribution subject to Section 301 of the Code giving rise to dividend income. The determination of whether the redemption is a sale or exchange or a distribution would be made on a shareholder-by-shareholder basis. In general, this determination is made by comparing a Shareholder's interest in Allergan on the Closing Date with such Shareholder's interest in AbbVie immediately following the closing of the Transaction. In determining a Shareholder's interest in Allergan and AbbVie for this purpose, certain attribution and constructive ownership rules will apply.

For Shareholders who treat the Transaction pursuant to Section 304 of the Code as a distribution, their tax basis in the AbbVie shares received in the Transaction should be equal to the fair market of those shares upon receipt on May 8, 2020. In addition, to the extent of any unrecovered basis in the Allergan shares, Shareholders may be allowed to allocate such remaining tax basis among their AbbVie shares held immediately following the closing.

The tax treatment of the Transaction for Shareholders, in particular with respect to Section 304 of the Code, is complex and depends on each Shareholder's particular circumstances.

| Part II.  | Item 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. |

<p>| ATTACHMENT |</p>
<table>
<thead>
<tr>
<th>Part II, Item 17</th>
<th>List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.</th>
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<tbody>
<tr>
<td></td>
<td>Sections 301(c) and (d), 302(a) and (d), 304(a)(1), 1001 and 1012(a) of the Code.</td>
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<thead>
<tr>
<th>Part II, Item 18</th>
<th>Can any resulting loss be recognized?</th>
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<tbody>
<tr>
<td></td>
<td>Shareholders may recognize loss in the Transaction, subject to the normal limitations on the recognition of losses under the Code, if the Transaction is treated as a sale or exchange rather than a distribution pursuant to Section 304 of the Code for such Shareholders.</td>
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<td></td>
<td>To the extent a portion of the consideration received by a Shareholder is treated as a distribution pursuant to Section 304 of the Code, no loss would be recognized; instead, such loss may be reflected in the Shareholder's tax basis in the AbbVie shares held subsequent to the Transaction. Shareholders should consult their own tax advisors as to the potential impact of Section 304 of the Code to them in the Transaction, including the effect on the treatment of the tax basis in their Allergan shares.</td>
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<tr>
<th>Part II, Item 19</th>
<th>Provide any other information necessary to implement the adjustment, such as the reportable tax year.</th>
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<tr>
<td></td>
<td>The Transaction generally is reportable in the Shareholder's tax year which includes May 8, 2020.</td>
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<td>For additional information on the tax implications of the Transaction, please refer to “Material U.S. Federal Income Tax Considerations” beginning on page 73 of the Allergan plc Schedule 14A Definitive Proxy Statement, filed September 16, 2019.</td>
</tr>
</tbody>
</table>
The discussion of the U.S. federal income tax consequences set forth above is not intended to be a complete description of all potential U.S. federal tax consequences of the Transaction. Moreover, the discussion set forth above does not address tax consequences that may vary with, or are dependent on, individual circumstances, such as the tax implications of the application of Section 304 of the Code to the Transaction. In addition, the discussion set forth above does not address any non-income tax, foreign, state or local tax consequences of the transaction and does not address the tax consequences of any transaction other than the Transaction.

Shareholders are strongly urged to consult with their own tax advisors regarding the tax consequences of the Transaction, including the effects of U.S. federal state and local, non-U.S., and other tax laws.