

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

<b>Part I Reporting Issuer</b>			
1 Issuer's name  Whole Foods Market, Inc.		2 Issuer's employer identification number (EIN)  74-1989366	
3 Name of contact for additional information  Dave Fildes, Investor Relations	4 Telephone No. of contact  1 (206) 266-1000	5 Email address of contact  amazon-ir@amazon.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  410 Terry Avenue North		7 City, town, or post office, state, and ZIP code of contact  Seattle, WA 98109-5210	
8 Date of action  December 20, 2017	9 Classification and description  5.2% Whole Foods Market, Inc. notes due 2025 ("WFM Notes")		
10 CUSIP number 966837AE6, 966837AD8, U96710AA3	11 Serial number(s)	12 Ticker symbol  WFM; AMZN	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 December 20, 2017, Amazon.com, Inc. consummated exchange offers and consent solicitations with holders of WFM Notes pursuant to which, among other things, Amazon.com, Inc. issued 5.2% notes due 2025 ("Amazon Notes") in exchange for WFM Notes (such transaction the "Exchange"). Holders who validly tendered his or her WFM Notes during the early tender period received the total consideration amount, which was the sum of (i) the Exchange consideration, (ii) an early tender payment of \$30 in Amazon Notes per \$1,000 principal amount of WFM Notes that are accepted in the early tender period of the Exchange, and (iii) a cash payment of \$1 per \$1,000 principal amount of WFM Notes. Holders who validly tendered his or her WFM Notes after the early tender period did not receive the early tender payment.

**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 is taxable for U.S. federal income tax purposes under section 1001. Accordingly, a U.S. holder that participates in the Exchange generally will recognize gain or loss on his or her WFM Notes (see description on line 18). A U.S. holder generally will have an initial tax basis in an Amazon Note received pursuant to the Exchange equal to its issue price of \$1,146.20 per each \$1,000 Amazon Note. The issue price of each Amazon Note is published on Amazon.com, Inc.'s Investor Relations web page.

**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 Exchange is taxable for U.S. federal income tax purposes under section 1001. The change in basis results from the holders' receipt of new property in a taxable exchange which establishes the holders' basis in the new property. Pursuant to Treas. Reg. 1.1273-2(f)(1), Amazon determined that the Amazon Notes are "traded on an established market," and that their issue price within the meaning of Treas. Reg. 1.1273-2(b) is \$1,146.20 per each \$1,000 Amazon Note.

**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ 1001, 1012, 1273

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**18** Can any resulting loss be recognized? ▶ A U.S. holder that exchanges WFM Notes for Amazon Notes and cash pursuant to the Exchange will recognize gain or loss equal to the difference, if any, between (i) the sum of the amount of cash received and the "issue price" of the Amazon Notes received in respect of the WFM Notes, reduced by an amount equal to the accrued interest on the WFM Notes at the time of the Exchange (which amount will be includible in such U.S. holder's gross income as interest income at the time of the Exchange to the extent that it has not yet been included), and (ii) the U.S. holder's adjusted tax basis in the WFM Notes.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Amazon.com, Inc. is providing this form for informational purposes only. Because the Exchange was a taxable exchange resulting in the issuance of new debt instruments for property, the Exchange should not constitute an "organizational action that affects the basis" of a security within the meaning of Section 6045B of the Internal Revenue Code of 1986, as amended, or the U.S. Treasury Regulations issued thereunder. Holders should consult his or her own tax advisors to determine the tax consequences of the Exchange.

The reportable tax year is the year that includes December 20, 2017.  
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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 ▶ 1/11/18  
Print your name ▶ Patricia R Yost Title ▶ Asst. Secretary

<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.