

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 24, 2024

**VISA**

**VISA INC.**

(Exact name of Registrant as Specified in Its Charter)

Delaware  
(State or Other Jurisdiction  
of Incorporation)

001-33977  
(Commission File Number)

26-0267673  
(IRS Employer  
Identification No.)

P.O. Box 8999  
San Francisco,  
California  
(Address of Principal Executive Offices)

94128-8999  
(Zip Code)

Registrant's Telephone Number, Including Area Code: (650) 432-3200

N/A  
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol	Name of each exchange on which registered
Class A Common Stock, par value \$0.0001 per share	V	New York Stock Exchange
1.500% Senior Notes due 2026	V26	New York Stock Exchange
2.000% Senior Notes due 2029	V29	New York Stock Exchange
2.375% Senior Notes due 2034	V34	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

**Item 8.01 Other Events.**

On September 24, 2024, Visa Inc. (the "Company") authorized the deposit of \$1.5 billion into the litigation escrow account previously established under the Company's U.S. retrospective responsibility plan (the "Plan"). Under the terms of the Plan, when the Company funds the U.S. litigation escrow account, the value of the Company's class B-1 and B-2 common stock, which are held predominantly by U.S. financial institutions and their affiliates and successors, are subject to dilution through downward adjustments to the conversion rates of the class B-1 to class A common stock and class B-2 to class A common stock. This has the same effect on earnings per share as repurchasing the Company's class A common stock. The deposit and the adjustments to the class B-1 and B-2 conversion rates will be conducted in accordance with the Company's certificate of incorporation currently in effect.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: September 26, 2024

VISA INC.

By: /s/ Chris Suh  
Chris Suh  
Chief Financial Officer