

**Report of Organizational Actions  
Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  DSS, Inc.		<b>2</b> Issuer's employer identification number (EIN)  16-1229730	
<b>3</b> Name of contact for additional information  Todd D. Macko	<b>4</b> Telephone No. of contact  585-924-8460	<b>5</b> Email address of contact  todd.macko@dssworld.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  275 Wiregrass Pkwy		<b>7</b> City, town, or post office, state, and ZIP code of contact  West Henrietta, NY 14586	
<b>8</b> Date of action  May 4, 2023		<b>9</b> Classification and description  distribution of common stock of subsidiary	
<b>10</b> CUSIP number  26253C102	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  DSS	<b>13</b> 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 May 4, 2023, DSS, Inc. (DDS) distributed to its common stockholders as of April 28, 2023, pro rata, 2 shares of common stock of Sharing Services Global Corporation (SSGM) owned by DSS for each share of DDS stock owned by DDS shareholders.

**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 ▶

Distributions paid in excess of the current and accumulated earnings and profits ("E&P") of a corporation reduce the basis of the shares of the corporation in the hands of the shareholder pursuant to Internal Revenue Code ("IRC") §301 (c)(2) and 316( a).

At this time, and based on reasonable assumptions of E&P, DSS estimates that the entire distribution of shares will exceed its current and accumulated E&P. Accordingly, no part of the distribution will be treated as a dividend and the entire distribution will be treated as a return of capital (with a reduction in basis) or a capital gain, depending upon a shareholder's basis in DSS stock.

**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 ▶

A stockholder's basis in DSS stock is reduced (but not below zero) by the fair market value of the SSGM stock received by the shareholder on the date of the distribution. At the close of the markets on May 4, 2023, SSGM was trading at a value of \$0.0040 per share. If the fair market value of the SSGM stock received by a DDS shareholder exceeded the shareholder's basis in his DDS stock, the shareholder has a capital gain to the extent of the excess.

**Part II Organizational Action (continued)**

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

Section 316 - Dividend defined

Section 301(a) - (d) - Distribution of Property

Section 317 - Property defined

Section 312 - Effect on earning and profits

Req. Section 1.1502-33 - Earnings and profits (this section applies to taxpayers filing a consolidated federal corporate income tax return)

Other Code sections further defining adjustments to E&P that are not contained in Section 312

18 Can any resulting loss be recognized? ▶ \_\_\_\_\_

No loss can be recognized from the distribution of the SSGM stock

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

The adjustment to basis would be taken into account in the tax year of the shareholder during which the distribution was received (e.g. 2023 for calendar year taxpayers).

A DSS shareholder's basis in the SSGM stock received in the distribution will be the fair market value of the stock on the date of distribution.

This Form 8937 ("Report") is based upon the Code, the Treasury Regulations promulgated thereunder, other published administrative guidance and court and administrative rulings and decisions, all in effect as of the date this Report was first posted for the purpose of public reporting.

The information in this Report or any attachment thereto does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

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 ▶ *Todd D. Macko*

Date ▶ 8/16/2023

Print your name ▶ Todd D. Macko

Title ▶ CFO

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
Michael Savage	<i>Michael Savage</i>	8/16/23		5000-90527R
Firm's name ▶ Sichenzia Ross Ference, LLP	Firm's EIN ▶ 13-4001032		Phone no. (646) 810-2170	
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054