



Investors & Media

IRC § 6045B Disclosure

United States Internal Revenue Service Circular 230 Disclosure: To ensure compliance with requirements imposed by the Internal Revenue Service, any U.S. tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Purpose

Effective January 1, 2011, issuers of corporate stock must begin reporting corporate actions that affect stock basis, including but not limited to mergers, stock splits, stock dividends, recapitalizations and distributions in excess of cumulative earnings and profits. Specifically, Section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"), requires an issuer of stock to provide to the United States Internal Revenue Service (the "IRS") and to the holders of stock certain information on organizational actions that affect the tax basis of such stock for United States federal income tax purposes. Under Treasury Regulation § 1.6045B-1(a)(3) and (b)(4), as amplified by IRS Notice 2011-18, an issuer may comply with these requirements by posting such information on its public Web site.

Posting Date	Description & Downloads
1/16/2012	Form 8937 Relating to Redomestication on December 31, 2011
10/31/2016	Form 8937 Relating to Reverse Stock Split on October 17, 2016

The above information does not constitute tax advice. It does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Shareholders are urged to consult their own legal, financial or tax advisor with respect to their individual tax consequences relating to this stock split.

If you have any questions, please contact:

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