

Part II Organizational Action (continued)

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

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 ▶ *Shou-Kang Chen* Date ▶ December 1, 2016

Print your name ▶ Shou-Kang Chen Title ▶ Vice President of the Finance and Accounting Management Center

Paid Preparer Use Only	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.

ChipMOS TECHNOLOGIES INC.

Attachment to Form 8937 (Report of Organizational Actions Affecting Basis of Securities)

Part II, Item 14, Description of the Organization Action

On October, 31, 2016, ChipMOS TECHNOLOGIES (Bermuda) LTD. (“IMOS”) merged with and into ChipMOS TECHNOLOGIES INC. (“ChipMOS Taiwan”) with ChipMOS Taiwan continues as the surviving company (the “Merger”).

Pursuant to the Merger, each former IMOS shareholder received in exchange for each common share of IMOS (“IMOS Share”), (i) 0.9355 American depository shares (“ADS”), which represents 20 common shares of ChipMOS Taiwan, par value NT\$10 per share (“ChipMOS Taiwan Share”), and (ii) US\$3.71 in cash (“Cash Consideration”) (the “Exchange”). No fractional ADSs were issued and former IMOS shareholders received cash in lieu of fractional ADSs.

Part II, Item 15, Description of the Quantitative Effect

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Further discussion of the tax consequences of the Merger can be found on pages 79-85 of the Amendment No. 3 to Form F-4 filed with the Securities and Exchange Commission on June 21, 2016 (the “Form F-4”), under the heading “Material U.S. Federal Income Tax Consequences of the Merger” available at:

https://www.sec.gov/Archives/edgar/data/1123134/000095010316014259/dp66339_f4a3.htm.

As described more fully in the Form F-4, the Merger was expected to qualify as a “reorganization” within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”). No ruling from the Internal Revenue Service has been requested or is intended to be obtained as to the United States federal income tax consequences of the Merger. Assuming that the Merger constitutes a reorganization, a former IMOS US shareholder’s aggregate initial tax basis in the ADSs received (including any fractional ADSs deemed received) would equal the former IMOS US shareholder’s aggregate adjusted tax basis in the IMOS Shares exchanged, increased by any gain recognized on the Exchange (including any gain treated as a dividend, but excluding any gain attributable to cash received in lieu of a fractional ADS, if any) and decreased by the aggregate amount of the Cash Consideration received by such IMOS shareholder (the “Aggregate Tax Basis”). Former IMOS US shareholders should read the discussion under “Material U.S. Federal Income Tax Consequences of the Merger” in the proxy statement/prospectus filed by IMOS with the SEC on July 7, 2016 (the “Proxy Statement”) regarding the determination of the amount of gain, if any, recognized on the Exchange.

Part II, Item 16, Description of the Calculation of the Change in Basis

A former IMOS US shareholder’s aggregate initial tax basis in the ADSs received (including any fractional ADSs deemed received) would equal the former IMOS US shareholder’s aggregate adjusted tax basis in the IMOS Shares exchanged, increased by any gain recognized on the Exchange (including any gain treated as a

dividend, but excluding any gain attributable to cash received in lieu of a fractional ADS, if any) and decreased by the aggregate amount of the Cash Consideration received by such IMOS shareholder (the "Aggregate Tax Basis"). The amount of such gain is determined, in part, by reference to the fair market value of the ADSs received in the Exchange. Based on the average of high and low trading prices of the ChipMOS Taiwan Share on the Taiwan Stock Exchange on the first regular trading day after the Merger and the closing NT\$:US\$ buying cash rate published by the Bank of Taiwan for such date, multiplied by 20 (the ChipMOS Taiwan Share to American depository share ratio), the US\$ fair market value of ADS on the date of Merger was US\$18.01. Former IMOS US shareholders should consult their tax advisors regarding the manner in which the ADSs are valued for purposes of determining the amount of any potential gain with respect to their IMOS Shares.

A former IMOS US shareholder that acquired all its IMOS Shares on the same date and at the same price will need to divide the Aggregate Tax Basis by the number of ADSs received (including any fractional ADSs deemed received) in order to determine the new per-ADS tax basis. A former IMOS US shareholder that received ADSs in exchange for IMOS Shares that were acquired at different times or different prices should allocate the Aggregate Tax Basis to the ADSs received in order to determine the new per-ADS tax basis. This allocation should preserve, to the greatest extent possible, the tax basis of the IMOS Shares that were acquired on the same date and at the same price. The rules for determining the new per-ADS tax basis are complex and their application depends on the former IMOS US shareholder's particular circumstances. Accordingly, former IMOS US shareholders should consult with their tax advisors regarding the determination of their new per-ADS tax basis.

Part II, Items 17 and 18, Applicable Internal Revenue Code Section and Resulting Losses Recognized

Sections 302, 354, 356, 358, 1001 and 1221 of the Internal Revenue Code and Treasury Regulations section 1.358-2.

Former IMOS US shareholders will not recognize any loss for U.S. federal income tax purposes on the receipt of the ADSs and Cash Consideration. Former IMOS US shareholders may recognize loss with respect to the cash received in lieu of a fractional ADSs.

Part II, Item 19, Other Information

The relevant date for purposes of determining tax basis in the ADSs received is October 31, 2016, the date on which the Merger became effective. The former IMOS US shareholder's corresponding tax year is the relevant tax year for determining the tax basis in the ADSs received.

The information contained herein provides a general summary regarding the application of certain provisions of the Code relating to determination of the tax basis in ADSs received as a result of the Merger and certain related consequences. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. ChipMOS Taiwan does not provide tax advice to its shareholders. Each former IMOS shareholder should read the discussion under "Material U.S. Federal Income Tax Consequences of

the Merger” in the Proxy Statement and consult its own tax advisor with respect to the U.S. federal, state, local and non-U.S. tax consequences of the Merger.