

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name ChipMOS TECHNOLOGIES INC.		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Investor Relations / Jesse Huang	4 Telephone No. of contact +886-3-5770055	5 Email address of contact jesse_huang@chipmos.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact No. 1, R&D Rd. 1, Hsinchu Science Park		7 City, town, or post office, state, and ZIP code of contact 30076, Hsinchu, Taiwan ROC	
8 Date of action November 2, 2018		9 Classification and description American Depositary Shares	
10 CUSIP number 16965P103	11 Serial number(s)	12 Ticker symbol IMOS	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 ▶ ChipMOS TECHNOLOGIES INC. effected a capital reduction plan with an effective date of November 2, 2018. Pursuant to the plan, 15.00768749% of the total number of issued shares of common stock of the Company (the "Shares") were cancelled, and approximately NT\$1.5 per share was distributed to holders of Shares. Furthermore, each existing American Depositary Share (the "ADSs") (CUSIP: 16965P103) was surrendered and exchanged for 0.84992312 new ADSs (CUSIP: 16965P202) and \$0.818545 in cash per ADS surrendered, net of applicable taxes, fees and expenses.

No fractional new Shares or ADSs were issued. Cash was issued in lieu of fractional Shares or ADSs.

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 ▶ As a result of the capital reduction, the U.S. tax basis of the existing Shares or ADSs held immediately prior to the capital reduction, less any tax basis allocable to fractional entitlements, should be allocated among the new Shares or ADSs held immediately after the capital reduction, in accordance with their fair market value. Holders of Shares or ADSs who acquired their Shares or ADSs on different dates and at different prices, or who received cash in lieu of fractional entitlements, should consult their own tax advisors to determine their appropriate tax basis allocation.

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 ▶ In general, a holder's aggregate tax basis in its Shares or ADSs, including any fractional entitlements, immediately after the capital reduction should equal its aggregate tax basis in its Shares or ADSs immediately before the capital reduction. However, because cash will be paid in lieu of fractional entitlements, a shareholder's aggregate tax basis in its Shares or ADSs immediately after the capital reduction would be less than the shareholder's aggregate tax basis in its Shares or ADSs immediately before the capital reduction by the amount of the tax basis allocable to the fractional entitlements.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
 The tax treatment of the receipt of the new Shares or ADSs pursuant to the capital reduction is based on Sections 368(a)(1)(E) and 354(a)(1) of the Internal Revenue Code. The adjustment to a holder's basis in its Shares or ADSs is determined pursuant to Section 358. The tax treatment of cash received in lieu of fractional entitlements is determined under Section 302 and will depend on each holder's specific facts and circumstances.

18 Can any resulting loss be recognized? ▶
 In general, a shareholder will not recognize loss as a result of the exchange of Shares or ADSs pursuant to the capital reduction, unless such holder receives cash in lieu of a fractional entitlement. A holder that receives cash in lieu of a fractional entitlement generally will recognize loss if the amount of cash received was less than the holder's tax basis allocable to such fractional entitlement in an amount equal to such difference, as determined in U.S. dollars.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
 The reportable tax year for the capital reduction is 2018.

The information set forth in this Form 8937 does not constitute tax advice and does not take into account any specific facts and circumstances of holders and does not purport to be a complete summary of the tax consequences of the capital reduction to a shareholder. Each shareholder should consult his/her/its own tax advisor with respect to the tax consequences of the capital reduction.

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 ▶ 2018.11.23
 Print your name ▶ Silvia Su Title ▶ Vice President of 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.