

NEWMONT GOLDCORP CORPORATION
EIN: 84-1611629
Attachment to IRS Form 8937 – Part II

Item 14: Describe the organizational action and if applicable the date of the action or the date against which shareholder's ownership is measured for the action.

On August 23, 2019, Newmont Goldcorp Corporation (NYSE: NEM, TSX: NGT) (formerly known as Newmont Mining Corporation) (Newmont Goldcorp or the Company) completed the solicitation of consents (the "Consent Solicitation") from holders (the "Holders") of its outstanding 5.875% Notes due 2035 (the "Notes") to effect the Amendments (as defined below) to the indenture governing the Notes (the "Indenture").

Holders of approximately \$575,330,000 (95.89%) in aggregate principal amount of the outstanding Notes had validly delivered (and not validly revoked) their consents to the Amendments. Newmont Goldcorp made cash payments equal to \$33.33 per \$1,000 aggregate principal amount of the Notes (the "Consent Fee") to those Holders that validly delivered (and not validly revoked) their consents to the Amendments. Newmont Goldcorp paid the Consent Fees on August 28, 2019.

In connection with the Consent Solicitation, a supplemental indenture to the Indenture was executed in order to (i) release Nevada Gold Mines LLC, a Delaware limited liability company, as a guarantor of the Indenture and the Notes (the "Guaranty Release") and (ii) conform the provisions of the guarantor merger covenant in the Indenture to the corresponding provisions in the indenture governing Newmont Goldcorp's Notes due 2019, Notes due 2022, Notes due 2039 and Notes due 2042 (the "Conforming Amendment" and, together with the Guaranty Release, the "Amendments") as described in the Consent Solicitation Statement, dated August 16, 2019 (the "Consent Solicitation Statement"). Except for the Amendments, all of the existing terms of the Indenture and the Notes remain unchanged and in effect in their current form.

The adoption of the Amendments alone should not be considered a "significant modification" of the Notes for U.S. federal income tax purposes. However, the payment of the Consent Fee to consenting Holders increased the yield on the respective Notes by an amount exceeding 5 percent. Accordingly, this impact on yield resulted in a "significant modification" per Regulation Section 1.1001-3(e) and a Deemed Exchange of the Notes ("Old Notes") for "New Notes" for U.S. federal income tax purposes.

The events described above are hereafter referred to as the "Transaction".

Question 15: Describe the quantitative effect of the organization 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.

Solely for U.S. federal income tax purposes, Notes held by consenting Holders will be treated as exchanged for New Notes. However, such exchange should qualify as a tax-deferred reorganization or more specifically, a recapitalization. A consenting Holder generally would not recognize any income, gain or loss with respect to the Deemed Exchange, except with respect to any portion of the consideration deemed received in respect of accrued and unpaid interest on the Old Notes.

Any portion of the consideration deemed received in respect of accrued and unpaid interest on the Old Notes would be includible by a U.S. Holder in gross income as ordinary interest income to the extent not previously included in income.

The Consent Fee is considered a separate fee paid to Holders in connection with the Consent Solicitation and represents ordinary income to Holders who received a Consent Fee.

For U.S. federal income tax purposes, a consenting Holder's initial tax basis in the New Notes (other than any portion of the New Notes deemed received in respect of accrued and unpaid interest on the Old Notes) would be the same as such consenting Holder's adjusted tax basis in the Old Notes deemed surrendered in the Transaction. A U.S. Holder's holding period for the New Notes (other than any portion of the New Notes deemed received in respect of accrued and unpaid interest on the Old Notes) generally would include the period during which the U.S. Holder held the Old Notes deemed exchanged in the Transaction. A U.S. Holder's initial tax basis in any portion of the New Notes deemed received in respect of accrued and unpaid interest on the Old Notes should be equal to the amount of such accrued and unpaid interest, and the holding period for such portion of the New Notes should commence on the day after the date of the Deemed Exchange.

Question 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.

As stated above in 15, there is no change in tax basis other than an increase in tax basis attributable to accrued and unpaid interest included by a Holder in gross income.

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

The U.S. federal income tax treatment described above is based on Sections 61(a)(1), 354(a)(1), 358(a)(1), 368(a)(1)(E), 1001, and 1012 of the Internal Revenue Code.

Question 18: Can any resulting loss be recognized.

As stated in Item 15, a consenting Holder generally would not recognize any income, gain or loss with respect to the Deemed Exchange.

Question 19: Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Transaction was settled on August 28, 2019. For the Holders whose taxable year is the calendar year, the reportable tax year is 2019.