

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

#### Part I Reporting Issuer

<b>1</b> Issuer's name DexCom, Inc.		<b>2</b> Issuer's employer identification number (EIN) 33-0857544	
<b>3</b> Name of contact for additional information Investor Relations	<b>4</b> Telephone No. of contact (858) 200-0200	<b>5</b> Email address of contact investor-relations@dexcom.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact 6340 Sequence Drive		<b>7</b> City, town, or post office, state, and ZIP code of contact San Diego, CA 92121	
<b>8</b> Date of action June 10, 2022		<b>9</b> Classification and description Four-for-one Forward Stock Split	
<b>10</b> CUSIP number 252131107	<b>11</b> Serial number(s) N/A	<b>12</b> Ticker symbol DXCM	<b>13</b> Account number(s) N/A

#### 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 ► See attachment

**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 ► See attachment

**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 ► See attachment

**Part II Organizational Action** (continued)

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

18 Can any resulting loss be recognized? ▶ See attachment

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

Date ▶

6/28/22

Print your name ▶ Jereme Sylvain

Title ▶ EVP Finance & CFO

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check  if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

**Dexcom Inc.**  
**EIN: 33-0857544**  
**Four-for-One Forward Stock Split of Common Stock**  
**Attachment to Form 8937**

**PLEASE CONSULT YOUR TAX ADVISOR**

THE FOLLOWING DISCUSSION IS A SUMMARY OF MATERIAL U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE STOCK SPLIT UNDER CURRENT LAW AND IS FOR GENERAL INFORMATION ONLY. 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.

SHAREHOLDERS ARE URGED TO CONSULT THEIR OWN TAX ADVISOR WITH RESPECT TO THE U.S. FEDERAL, STATE AND LOCAL AND FOREIGN TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.

**Part II – Organizational Action**

**Line 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 March 25, 2022, the Board of Directors of Dexcom, Inc. declared a 4-for-1 stock split of the Corporation's common shares effected in the form of a stock dividend. Each shareholder of record on the close of business on the record date received three additional shares of common stock for each share held. The record date for the stock split is May 19, 2022, with the new shares distributed on June 10, 2022.

**Line 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.**

In accordance with Internal Revenue Code Section 307(a), each shareholder is required to allocate the aggregate tax basis in his or her shares held immediately prior to the 4-for-1 stock split among the shares of stock held immediately after the stock split. The stock split will decrease the basis of each whole share of stock issued and outstanding by three-fourths. To compute the new basis per share, take the old basis of each whole share and divide by four. The remaining basis will be allocated among the three new shares, so each of the four shares has one-fourth of the basis of the original whole share of stock.

**Line 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.**

We caution this is not tax advice and is provided only as guidance. The four-for-one stock split does not change the total basis of the shares held by the shareholder.

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

IRC Sections 305(a), 307(a), 354, 358 and 368(a)(1)(E)

**Line 18. Can any resulting loss be recognized?**

Under current law, for U.S. Federal Income tax purposes, there will be no U.S. taxable income gain or loss to U.S. resident shareholders in connection with the 4-for-1 stock split. The laws of jurisdictions other than the United States may impose income taxes on the receipt of additional

shares. As such, investors should consult their tax advisors with respect to the potential tax consequences in light of their individual circumstances.

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

The reportable tax year is 2022 for stockholders reporting taxable income on a calendar year basis. For stockholders reporting taxable income on a basis other than calendar year, the reportable year is the stockholder's tax year that includes May 19, 2022.