Form 8937 (December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting	lssuer					
1 Issuer's name				2 Inquaries 1		
				2 Issuer's employer identification number (EIN)		
CHF Solutions, Inc.						
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	68-0533453		
			o ito or contact	5 Email address of contact		
CHF Solutions, Inc.			0E2 24E 4210	L		
6 Number and street (or P	O. box if mail is not	delivered to	952-345-4210	N/A		
			or contact	7 City, town, or post office, state, and ZIP code of contact		
12988 VALLEY VIEW ROAL	0					
8 Date of action		9 Class	ification and description	EDEN PRAIRIE, MN 55344		
		o olube	meation and description			
October 12, 2017		1 for 20 !	DEVEDOS CTOOK OF IT			
10 CUSIP number	11 Serial number(s	11-101-201	REVERSE STOCK SPLIT	10.0		
		<i>-</i> ,	12 Ticker symbol	13 Account number(s)		
12542Q 508	AI/A					
	nal Action Attac	h additional	CHFS	N/A		
14 Describe the organizat	tional action and if a	policoble the	statements if needed. See bac	ck of form for additional questions.		
the action ▶ At class	of business on O	pplicable, the	date of the action or the date agai	nst which shareholders' ownership is measured for		
of common stock Pursuar	t to the severes and	tober 12, 20	17, CHF Solutions effected a 1-for	r-20 reverse stock split for its outstanding shares		
or common stock. Fursual	it to the reverse spi	it, every twer	nty (20) shares of issued and out-	standing common stock will automatically		
convert into one (1) share	of common stock. I	rading on a	post split basis commenced Octo	ober 13, 2017.		
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45 5 11 11 11 11 11						
15 Describe the quantitati	ve effect of the organ	nizational acti	on on the basis of the security in th	ne hands of a U.S. taxpayer as an adjustment per		
snare or as a percenta	ge of old basis ► Up	on the effect	ive date of the reverse stock spli	t, every twenty (20) shares of common stock of		
CHF Solutions, Inc. automa	itically converted in	ito one (1) sh	are of common stock . As a resu	It, shareholders must allocated the aggregate		
tax basis in their shares he	ld immediately prio	r to the rever	se stock split among the shares	held immediately after the reverse stock split		
(including any fractional sh	ares for which cash	n in lieu was	received). Shareholders that hav	e acquired different blocks of common stock at		
different times or at different	nt prices are urged	to consult th	eir own tax advisors regarding th	ne allocation of their aggregated adjusted basis		
among, and the holding per	riod of, that commo	n stock.				
16 Describe the calculation	n of the change in ba	sis and the d	ata that supports the calculation, s	such as the market values of securities and the		
valuation dates ► See :	answer to Line 15. V	While the "ne	r share" hasis is impacted, the h	asis of the shareholder's total investment remains		
unchanged.		Time the pe	i share basis is impacted, the b	asis of the shareholder's total investment remains		
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	List th	he applicable	Internal Revenue Co	ode sectio	on(s) and s	ubsection(s) upo	on which the te	v traatman	t in hanned t	D	-11 100	
3680	a), 354	(a) 358(a) 1	001, and 1012.		(-)	account (a) apr	on which the ta	v agamen	t is based i	Pursua	int to IRC sec	llons
-	-//	140/1 000(0), 1	001, 0110 1012.					***************************************				
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West in concession of												
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8	Can a	ny resulting l	oss be recognized?	The o	one (1) for	twenty (20) rev	erse stock is i	ntended to	be treated	d as a recap	oitalization fo	r U.S.
eder	al inco	ome tax pur	ooses. Therefore, e	xcept as	described	below with re-	spect to cash i	received Ir	lieu of a f	fractional sh	hare, a share	nolder
viii ne	ot reco	ognize any g	ain or loss for U.S.	federal i	income tax	purposes upo	n the combina	ation of pre	e-reverse s	stock split s	shares into	
ost-i	revers	e stock split	shares pursuant to	the rev	erse stock	split.						
n ger	neral. a	a shareholde	r who receives cas	h payme	ent in lieu	of a fractional	hare will ross	aniza cari	tal cale ==	loss servet	to the diffe	
etwe	en the	amount of	cash received in lie	or payme	franklanal	ol a tractional s	mare will reco	gnize capi	tai gain or	loss equal	to the differe	nce
bana	- AbA	la allegation	cash received in lie	u of the	tractional	share and the	portion of the	holder's ta	x basis of	the pre-rev	erse stock s	olit
nare	s that	is allocable	to the fractional sh	are.								
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		e any other in k split occur	formation necessary red is 2017.	y to imple	ement the a	djustment, sucl	n as the reporta	able tax yea	ar ▶ <u>The re</u>	eportable ta	x year in whi	ch the
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versi	e stoci	k split occur		have exam	nined this re	itum, including ac	companying sch	nedules and	statements,	, and to the b	est of my know	
yers	Under belief,	r penalties of pr	eriury, I declare that I	have exam	nined this re	itum, including ac	companying sch	nedules and ormation of	statements, which prepa	, and to the barer has any ki	est of my know	
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