

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Vivos Therapeutics, Inc.		2 Issuer's employer identification number (EIN) 81-3224056	
3 Name of contact for additional information Brad Amman	4 Telephone No. of contact 866-908-4867	5 Email address of contact info@vivoslife.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 9137 S Ridgeline Blvd Suite 135		7 City, town, or post office, state, and ZIP code of contact Highlands Ranch, Colorado 80129	
8 Date of action July 30, 2020		9 Classification and description Common Stock 1 for 3 reverse stock split	
10 CUSIP number 92859E108	11 Serial number(s)	12 Ticker symbol VVOS	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 ▶
On July 30, 2020, Vivos implemented a one-for-three reverse stock split of its outstanding common stock, pursuant to which holders of Vivos common stock received one share of common stock for every three shares of common stock held.

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 ▶
The aggregate stockholder basis of Vivos stock pre-split is the basis of Vivos stock post-split.

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 ▶
Outstanding stock post-split is the outstanding stock pre-split divided by three (3).
The stock price post-split is the stock price pre-split multiplied by three (3).

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 with respect to the reverse stock split is determined pursuant to Internal Revenue Code Sections 368 and 364.
The impact on the stockholder's basis is determined pursuant to Internal Revenue Code Section 358.

18 Can any resulting loss be recognized? ▶ _____

In general, the 1 for 3 reverse stock split should not constitute a taxable transaction, unless stockholders receive cash in lieu of fractional shares. Vivos did not issue cash payment for fractional shares. In the case of fractional shares, Vivos rounded up to the next whole share. Such rounding is immaterial to stockholder basis.

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

The reportable year of the stock split is calendar year 2020.

Sign Here 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.

Signature ▶ /s/ Brad Amman Date ▶ 3/03/2021

Print your name ▶ Brad Amman Title ▶ CFO

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.