

**Report of Organizational Actions  
Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Cognizant Technology Solutions Corporation</b>		2 Issuer's employer identification number (EIN) <b>13-3728359</b>	
3 Name of contact for additional information <b>David Nelson, VP, IR &amp; Treasurer</b>	4 Telephone No. of contact <b>201-498-8840</b>	5 Email address of contact <b>David.Nelson@Cognizant.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>Glenpointe Centre West, 500 Frank W. Burr Blvd.</b>		7 City, town, or post office, state, and Zip code of contact <b>Teaneck, NJ 07666</b>	
8 Date of action <b>March 7, 2014</b>	9 Classification and description <b>Class A Common Stock</b>		
10 CUSIP number <b>192446102</b>	11 Serial number(s)	12 Ticker symbol <b>CTSH</b>	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 ▶ The organizational action is a two-for-one stock split, completed in the form of a stock dividend paid on March 7, 2014 to shareholders of record as of the close of business on February 21, 2014. One additional share of Cognizant Technology Solutions Corporation Class A Common Stock was issued for each share of Cognizant Technology Solutions Corporation Class A Common Stock outstanding on such record date.

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 tax basis of each share following the stock split on March 7, 2014 is 50% of the pre-distribution basis of that share. The remaining 50% of the tax basis for each share was allocated to each new share that was distributed with respect to existing shares. As a result, the number of shares held by each shareholder doubled and each shareholder's total basis and proportionate interest in the company remained the same.

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 ▶ The data that supports this calculation is the fair market value of each share received compared to each share held. Tax basis in the existing share is apportioned to the new share based upon the relative fair market values of each. Since this organizational action is a two-for-one split of shares of the same class, immediately following the distribution, each new share of Cognizant Technology Solutions Corporation Class A Common Stock should have the same fair market value as each existing share of Cognizant Technology Solutions Corporation Class A Common Stock upon which the distribution was made. Thus, if a shareholder owns 1 share before the distribution, with a fair market value of \$100 and tax basis of \$50, then following the stock split distribution, such shareholder would own 2 shares, each with a fair market value of \$50 and a tax basis of \$25.

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ For a stock split in the form of a stock dividend, IRC Sects. 305(a) and 307(a) will govern the transaction. Under IRC Sect. 305(a), the stock dividend distribution is not taxable to the shareholders. Under IRC Sect. 307(a), each shareholder's basis in the old stock must be allocated between the old stock and the new stock that was distributed in the stock split.

18 Can any resulting loss be recognized? ▶ No loss will be recognized for purposes of the stock split in the form of a stock dividend.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable tax year ended December 31, 2014 for Cognizant Technology Solutions Corporation. Reportable tax year ended December 31, 2014 for calendar year shareholders.

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 ▶

March 7, 2014

Print your name ▶ James Yu

Title ▶ Senior VP Tax

**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.