



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Code Section 358.

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18 Can any resulting loss be recognized? ▶ No.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable year is 2011.  
See the Section 6045B Disclosure and the Tax Basis Information Statement (both attached) for additional information.

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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 ▶ *Janet M. Riley* Date ▶ 1/13/12  
Print your name ▶ \_\_\_\_\_ Title ▶ JANET M. RILEY  
CORPORATE VICE PRESIDENT  
FINANCE, GLOBAL TAX  
Date ▶ \_\_\_\_\_ Check  if self-employed TIN \_\_\_\_\_

**Paid Preparer Use Only**  
Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_  
Firm's name ▶ \_\_\_\_\_ Firm's EIN ▶ \_\_\_\_\_  
Firm's address ▶ \_\_\_\_\_ Phone no. \_\_\_\_\_

**Tax Basis Information  
Required by Internal Revenue Code Section 6045B  
as of February 18, 2011**

Prior to the opening of the market on January 4, 2011, Motorola, Inc. (“MINC”) distributed (the “Distribution”) the common stock of Motorola Mobility Holdings, Inc. (“Motorola Mobility”) to the MINC shareholders. Pursuant to the terms of the Distribution, MINC shareholders as of the close of business on the record date of December 21, 2010, received 1 share of Motorola Mobility common stock for every 8 shares of MINC common stock they held. Also on January 4, 2011, immediately following the Distribution and prior to the opening of the market, MINC completed a 1-for-7 reverse stock split (the “Reverse Stock Split”) and changed its name to Motorola Solutions, Inc. (“Motorola Solutions”).

Section 6045B of the Internal Revenue Code, as amended (the “Code”), and the underlying Treasury Regulations (the “Regulations”) provide that effective January 1, 2011, corporations that engage in certain actions that affect the basis of their stock have 45 days after the date of such action to file with the Internal Revenue Service (“IRS”) an information return describing, among other things, the action and the action’s quantitative effect on the basis of their stock. As an alternative to filing this information return with the IRS, an issuer may post the information return to its public website. Although the Code and Regulations contemplate a specific form of the information return, the IRS has not yet provided such form. Nonetheless, the information below is being provided to comply with Code § 6045B to the extent possible with respect to the Distribution and Reverse Stock Split.

Reporting issuer Reg. § 1.6045B-1(a)(1)(i)	Motorola Solutions, Inc., formerly known as Motorola, Inc. Taxpayer Identification # 36-1115800
Security identifiers Reg. § 1.6045B-1(a)(1)(ii)	Motorola, Inc. CUSIP # 620076 10 9 Ticker Symbol: MOT  Motorola Solutions, Inc. CUSIP # 620076 30 7 Ticker Symbol: MSI  Motorola Mobility Holdings, Inc. CUSIP # 620097 10 5 Ticker Symbol: MMI
Contact at reporting issuer Reg. § 1.6045B-1(a)(1)(iii)	Investor Relations Motorola Solutions, Inc. 1303 E. Algonquin Road Schaumburg, IL 60196 investors@motorolasolutions.com 847-538-7367

<p>Information about action Reg. § 1.6045B-1(a)(1)(iv)</p>	<p>Distribution of the stock of Motorola Mobility by MINC prior to the opening of the market on January 4, 2011.</p> <p>Reverse Stock Split of MINC immediately after the Distribution and prior to the opening of the market on January 4, 2011.</p>
<p>Effect of the action Reg. § 1.6045B-1(a)(1)(v)</p>	<p>As a result of the Distribution and the Reverse Stock Split, MINC shareholders will be required to allocate the aggregate tax basis in their MINC common stock held immediately before the Distribution among the shares of Motorola Mobility common stock received in the Distribution (including any fractional share interest in Motorola Mobility stock for which cash is received) and their shares of Motorola Solutions common stock held immediately after the Reverse Stock Split (including any fractional share interests in Motorola Solutions common stock for which cash is received). In general, a shareholder's aggregate tax basis in his or her shares of MINC common stock held immediately prior to the Distribution should be allocated in proportion to the relative fair market value of the Motorola Mobility common stock and the Motorola Solutions common stock under Code § 358.</p> <p>For information on the quantitative effect of the Distribution and Reverse Stock Split on the basis of MINC common stock and an example of a detailed calculation for determining basis, please see the attached Motorola Solutions and Motorola Mobility Shareholder Tax Basis Information statement, which was previously posted on January 7, 2011, at the investor relations section of the Motorola Solutions website.</p> <p>Except to the extent of cash received in lieu of fractional shares, MINC shareholders generally will not recognize gain or loss for U.S. federal income tax purposes on the Distribution or Reverse Stock Split.</p>

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The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending any transaction or matter addressed herein.

## **Motorola Solutions and Motorola Mobility Shareholder Tax Basis Information**

Prior to the opening of the market on January 4, 2011, Motorola, Inc. ("MINC") distributed (the "Distribution") the common stock of Motorola Mobility Holdings, Inc. ("Motorola Mobility") to the MINC shareholders. Pursuant to the terms of the Distribution, MINC shareholders as of the close of business on the record date of December 21, 2010, received 1 share of Motorola Mobility common stock for every 8 shares of MINC common stock they held. Also on January 4, 2011, immediately following the Distribution and prior to the opening of the market, MINC completed a 1-for-7 reverse stock split (the "Reverse Stock Split") and changed its name to Motorola Solutions, Inc. ("Motorola Solutions").

Motorola, Inc. common stock previously traded under the ticker symbol "MOT," but following the name change it now trades under the ticker symbol "MSI." Motorola Mobility common stock trades under the ticker symbol "MML."

### **CONSULT YOUR TAX ADVISOR**

**The information contained herein provides a general summary regarding the application of certain U.S. Federal income tax laws and regulations relating to the allocation of tax basis between the Motorola Solutions and Motorola Mobility stock following the Distribution and the Reverse Stock Split. 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. Neither Motorola Mobility nor Motorola Solutions provides tax advice to its shareholders. The example provided below is provided solely for illustrative purposes and as a convenience to shareholders and their tax advisors when establishing their specific tax position. You are urged to consult your own tax advisor regarding the particular consequences of the Distribution and Reverse Stock Split to you, including the applicability and effect of all U.S. Federal, state and local and foreign tax laws. We urge you to read the amended Form 10 for Motorola Mobility, as filed with the Securities and Exchange Commission on November 30, 2010, noting especially the discussion on pages 43-46 under the heading "*Material U.S. Federal Income Tax Consequences of the Distribution*," included in the Preliminary Information Statement which is Exhibit 99.1 to the amended Form 10. You may access the Form 10 at our website at [www.motorolasolutions.com](http://www.motorolasolutions.com) in the Investor section, under "Separation Information." We also urge you to read the MINC Proxy Statement dated October 13, 2010, noting especially the discussion on pages 9-10 under the heading "*Material U.S. Federal Income Tax Consequences of the Reverse Stock Split*." You may access this Proxy Statement at [www.sec.gov](http://www.sec.gov).**

If you did not receive the Distribution of Motorola Mobility common stock on January 4, 2011, this information does not apply to you.

### **TAX BASIS INFORMATION**

As described in the Form 10 and the Proxy Statement, MINC shareholders will be required to allocate the aggregate tax basis in their MINC common stock held immediately before the Distribution among the shares of Motorola Mobility common stock received in the Distribution (including any fractional share interest in Motorola Mobility stock for which cash is received) and their shares of Motorola Solutions common stock held immediately after the Reverse Stock Split (including any fractional share interests in Motorola Solutions common stock for which cash is received).

In general, a shareholder's aggregate tax basis in his or her shares of MINC common stock held immediately prior to the Distribution should be allocated in proportion to the relative fair market value of

the Motorola Mobility common stock and the Motorola Solutions common stock.<sup>1</sup> Shareholders that acquired MINC common stock at different times or different prices will need to calculate their tax basis in each block of stock and then allocate a portion of that tax basis to the Motorola Solutions and Motorola Mobility common stock received with respect to such shares.

Fair market value generally is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of the facts. U.S. Federal income tax law does not specifically prescribe how you should determine the fair market values of the Motorola Solutions common stock and the Motorola Mobility common stock for purposes of allocating your tax basis. You should consult your tax advisor to determine what measure of fair market value is appropriate.

One possible approach to determining the fair market value of the Motorola Solutions common stock and the Motorola Mobility common stock may be to use (i) the New York Stock Exchange opening price per share of Motorola Solutions common stock on January 4, 2011, which was \$37.30, and (ii) the New York Stock Exchange opening price per share of Motorola Mobility common stock on January 4, 2011, which was \$31.17. As MINC shareholders received one share of Motorola Mobility common stock for each eight shares of MINC common stock, you would divide the \$31.17 price by 8 (\$3.90) to arrive at a value that takes the Distribution ratio into account. Similarly, MINC completed a 1-for-7 Reverse Stock Split such that each seven shares of MINC common stock resulted in one share of Motorola Solutions. As a result you would divide the \$37.30 price by seven (\$5.33) to arrive at a value that takes the Reverse Stock Split ratio into account.

Based on such amounts, the relative value of the shares of Motorola Solutions common stock and the Motorola Mobility common stock is as follows:

$$\text{Motorola Solutions: } \frac{\$5.33}{\$3.90 + \$5.33} = 57.75\%$$

$$\text{Motorola Mobility: } \frac{\$3.90}{\$3.90 + \$5.33} = 42.25\%$$

Under this approach, 57.75% of a MINC shareholder's tax basis in his or her shares of MINC common stock prior to the Distribution would be allocated to such shareholder's shares of Motorola Solutions common stock and 42.25% would be allocated to such shareholder's shares of Motorola Mobility common stock. Other approaches to determine fair market value may also be possible, and you should determine, in consultation with your tax advisor, what approach to use in determining fair market values for Motorola Solutions shares and Motorola Mobility shares.

Following is an example of how the basis allocation would be so applied:

Assumptions:

Shares of MINC common stock owned	1,000
Shareholder's tax basis in those 1,000 MINC shares	\$8,000

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<sup>1</sup> This summary combines the two sequential steps of allocating basis first for the Distribution and second for the Reverse Stock Split, as both transactions occurred prior to the opening of the market on January 4, 2011.

Shares of Motorola Mobility received in the Distribution (1,000 shares divided by 8) 125

Shares of Motorola Solutions following the Reverse Stock Split (1,000 shares divided by 7) 142.857\*

Tax Basis Allocation:

	# Shares Owned	Percentage of Total Fair Market Value	Allocated Tax Basis
MSI common stock	142.857	57.75%	<b>\$4,620</b> (57.75% x \$8,000)
MMI common stock	125	42.25%	<b>\$3,380</b> (42.25% x \$8,000)
Totals		100%	<b>\$8,000</b>

\* Shareholders will receive cash in lieu of fractional shares.

Please note that some brokerage houses might not use the information provided in this document, and the information is only provided as an example of one potential method. There are various ways brokerage houses may calculate the cost basis, including but not limited to January 4, 2011 opening, closing, or average prices. Please contact your individual brokerage house to determine which calculation they may have used and contact your tax advisor for additional information and clarification.

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**The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending any transaction or matter addressed herein.**