

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Cardtronics, Inc.</b>		2 Issuer's employer identification number (EIN) <b>76-0681190</b>	
3 Name of contact for additional information <b>Angela Weinstein</b>	4 Telephone No. of contact <b>832-308-4000</b>	5 Email address of contact <b>ale@cardtronics.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>3250 Briarpark Drive, Suite 400</b>		7 City, town, or post office, state, and Zip code of contact <b>Houston, TX, 77042</b>	
8 Date of action <b>July 1, 2016</b>		9 Classification and description <b>common stock</b>	
10 CUSIP number <b>14161H108</b>	11 Serial number(s)	12 Ticker symbol <b>CATM</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 ▶ **On July 1, 2016, CATM Merger Sub LLC, a Delaware limited liability company ("Mergerco"), merged with and into Cardtronics, Inc., a Delaware corporation ("Cardtronics Delaware"). Mergerco was an indirect, wholly owned subsidiary of Cardtronics plc, an English public limited company ("Cardtronics UK"). In the merger, each Cardtronics Delaware shareholder (excluding any Cardtronics Delaware shareholder that was also a subsidiary of Cardtronics Delaware immediately before the effective time of the merger) received one Class A ordinary share of Cardtronics UK in exchange for one share of Cardtronics Delaware common stock. The merger should qualify as a reorganization under Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code").**

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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 a Class A ordinary share in Cardtronics UK received by a Cardtronics Delaware shareholder in the merger should be equal to the tax basis of the share of Cardtronics Delaware common stock exchanged therefore, increased by the amount of gain recognized by the exchanging shareholder, if any. "U.S. holders" of Cardtronics Delaware common stock should generally recognize gain pursuant to the merger if the "Aggregate Section 367(a) Amount" is equal to or greater than the "Deemed Dividend Amount," with such terms defined and discussed in the proxy statement/prospectus on Form S-4 filed by Cardtronics plc and declared effective by the U.S. Securities and Exchange Commission on May 19, 2016 as supplemented (the "Proxy Statement"). The amount of gain recognized should be equal to the excess, if any, of the fair market value of the ordinary shares of Cardtronics UK received in the merger over the U.S. holder's adjusted tax basis in the shares of Cardtronics Delaware common stock exchanged therefor. For more information regarding the material tax considerations of the merger and qualification and limitations of the statements set forth on Form 8937, see "Material Tax Considerations-Material U.S. Federal Income Tax Consequences" of the Proxy Statement. Shareholders should consult with a qualified tax advisor for questions regarding their specific tax treatment.**

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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 transaction closed after the close of trading on the NASDAQ Global Select Market on June 30, 2016, and before the market opened for trading on July 1, 2016. The Cardtronics group determined the fair market value of common stock in Cardtronics Delaware and Class A ordinary shares in Cardtronics UK based on the closing price (\$39.81) of Cardtronics Delaware common stock on the NASDAQ Global Select Market on June 30, 2016, and based on an exchange ratio of one Class A ordinary share in Cardtronics UK for one share of Cardtronics Delaware common stock.**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 354, 358, 367, and 368(a) of the Code.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The transaction was effective on July 1, 2016. As mentioned above, whether U.S. holders of Cardtronics Delaware common stock recognize gain pursuant to the merger depends on whether the Aggregate Section 367(a) Amount is equal to or greater than the Deemed Dividend Amount. The calculation of the Aggregate Section 367(a) Amount in the publicly traded context is complex, and there is no direct guidance regarding how to determine such amount for this purpose and in such context. Moreover, neither the Aggregate Section 367(a) Amount nor the Deemed Dividend Amount was ascertainable at the time of the merger. The Aggregate Section 367(a) Amount is determined based upon the fair market value of the Cardtronics UK ordinary shares and the adjusted tax basis of U.S. holders' shares of Cardtronics Delaware common stock at the time of the merger. Based on the best available estimate of shareholder gain as of the date of this filing, the Company currently believes that the Aggregate Section 367(a) Amount is greater than the Deemed Dividend Amount. Therefore the Company currently believes that the Exchange was a taxable event to U.S. shareholders, meaning U.S. shareholders will be required to recognize any gain, but not loss, on their Cardtronics Delaware common stock as a result of the Exchange. Any gain recognized by a U.S. holder should be reported in such shareholder's tax year that included July 1, 2016.

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 ▶ Erich B. Conrad Date ▶ 1/13/2017

Print your name ▶ Erich B. Conrad Title ▶ Chief Accounting Officer

<b>Paid Preparer Use Only</b>	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.