



Background

In accordance with Internal Revenue Code Section 6045B, Terex Corporation (“Terex”) is making IRS Form 8937 available to provide information regarding the exchange for cash and shares of Terex pursuant to the Agreement and Plan of Merger, dated as of October 29, 2025, and completed on February 2, 2026, by and among Terex, Tag Merger Sub 1, Inc., Tag Merger Sub 2, LLC, (both direct wholly owned subsidiaries of Terex) and REV Group Inc. that may affect the U.S. federal income tax basis of Terex’s shares. The Form 8937 posted below is intended to assist shareholders in determining the tax implications of the relevant corporate action. This information does not constitute tax advice. Shareholders should consult their own tax advisors regarding the impact of these actions on their individual tax situations.

Part II Organizational Action *(continued)*

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

18 Can any resulting loss be recognized? ▶ See attachment.

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

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 ▶ Michelle Hughes Date ▶ 3/10/2026

Print your name ▶ Michelle Hughes Title ▶ Chief Tax Officer

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.

Terex Corporation
EIN: 34-1531521
Attachment to Form 8937

On February 2, 2026, pursuant to the Agreement and Plan of Merger, dated as of October 29, 2025 (the “Merger Agreement”), by and among Terex Corporation, a Delaware corporation (“Tag”), Tag Merger Sub 1, Inc., a Delaware corporation and a direct, wholly owned subsidiary of Tag (“Merger Sub 1”), Tag Merger Sub 2, LLC, a Delaware limited liability company and a direct, wholly owned subsidiary of Tag (“Merger Sub 2”), and REV Group Inc., a Delaware Corporation (“Rolex”), (i) Merger Sub 1 merged with and into Rolex (the “Merger”) whereupon the separate existence of Merger Sub 1 ceased, and Rolex continued as the surviving corporation of the Merger and became a wholly owned subsidiary of Tag and (ii) immediately after the Merger, Rolex merged with and into Merger Sub 2 (the “Forward Merger” and together with the Merger, the “Mergers”), whereupon the separate existence of Rolex ceased, and Merger Sub 2 continued as the surviving company of the Forward Merger and a directly wholly owned subsidiary of Tag.

Tag described the material U.S. federal income tax consequences of the Mergers on its Form S-4, filed with the Securities and Exchange Commission (Registration No. 333-292000) and dated December 23, 2025 (as amended, the “Joint Proxy Statement/Prospectus”), (available at the following internet address:

https://www.sec.gov/Archives/edgar/data/97216/000114036125046477/ny20058320x3_424b3.htm). The information provided herein is not tax advice, is not complete and is qualified in its entirety by reference to the Joint Proxy Statement/Prospectus. This Form 8937 does not constitute tax advice. The following discussion is not a complete analysis or discussion of all the potential tax consequences of the Mergers. Holders of Rolex Common Stock should consult their own tax advisors as to the specific tax consequences to such holders of the Mergers, including tax return reporting requirements and the applicability and effect of U.S. federal, state, local and non-U.S. income and other tax laws in light of such holders’ particular circumstances. Holders of Rolex Common Stock should carefully read the Joint Proxy Statement/Prospectus, including under the heading “Material U.S. Federal Income Tax Consequences of the Mergers.”

Box 14

On February 2, 2026, pursuant to the Merger Agreement, at the effective time of the Merger (the “Effective Time”), each share of Rolex Common Stock, par value \$0.001 per share, issued and outstanding immediately before the Effective Time (other than shares held by Tag or Rolex to be cancelled, dissenting shares, or Rolex restricted share awards) converted into the right to receive, with respect to a share of Rolex Common Stock, (i) 0.9809 shares of Tag Common Stock, and (ii) \$8.71 in cash without interest, together with cash in lieu of the issuance of fractional shares, if any, pursuant to the terms of the Merger Agreement.

Each holder of Rolex Common Stock that otherwise would have been issued a fractional share of Tag Common Stock in the Mergers was or will be paid the cash value of such fractional share based on the volume weighted average (rounded to the nearest cent) of the trading price for a share of Tag Common Stock traded on the NYSE on each of the five (5) consecutive trading

days ending on (and including) the trading day that is two (2) trading days prior to February 2, 2026.

Box 15

Tag and Rolex intend that the Mergers, taken together, qualify as a “reorganization” within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended (the “Code”). No ruling from the Internal Revenue Service has been requested or is intended to be obtained as to the U.S. federal income tax consequences of the Mergers. Assuming that the Mergers constitute a “reorganization” within the meaning of Section 368(a)(1)(A) of the Code, with respect to holders of Rolex Common Stock that are U.S. taxpayers not in a special class of holders subject to special rules as described further in the Joint Proxy Statement/Prospectus (“U.S. Holders”), (i) a U.S. Holder who exchanges shares of Rolex Common Stock for a combination of Tag Common Stock and cash will recognize gain, if any (but not loss), equal to the lesser of (A) the excess, if any, of the amount of cash plus the fair market value at the Effective Time of the Tag Common Stock received (including any fractional share of Tag Common Stock the U.S. Holder is treated as having received, as described below) in exchange for such shares of Rolex Common Stock in the Mergers, minus such holder’s adjusted tax basis in the shares of Rolex Common Stock exchanged therefor and (B) the amount of cash received by such holder in exchange for such shares of Rolex Common Stock (excluding any cash received in lieu of a fractional share of Tag Common Stock) and (ii) a U.S. Holder’s aggregate adjusted tax basis in the Tag Common Stock received by such holder in the Mergers (including the basis allocable to any fractional share of Tag Common Stock deemed received and sold for cash) generally will equal such holder’s aggregate adjusted tax basis in the shares of Rolex Common Stock exchanged therefor, increased by the amount of taxable gain, if any, recognized by such holder of Rolex Common Stock in the exchange of such shares (excluding any gain recognized with respect to cash received in lieu of a fractional share), and decreased by the amount of cash received by such holder of Rolex Common Stock in exchange for such shares of Rolex Common Stock (excluding any cash in lieu of a fractional share).

If a U.S. Holder of Rolex Common Stock acquired different blocks of Rolex Common Stock at different times or at different prices, the Tag Common Stock received in the Mergers will be allocated pro rata to each block of Rolex Common Stock, and the basis of such Tag Common Stock will be determined on a block-for-block basis depending on the basis of each block of Rolex Common Stock exchanged for such Tag Common Stock.

A U.S. Holder of Rolex Common Stock that receives cash in lieu of a fractional share of Tag Common Stock pursuant to the Mergers generally will recognize capital gain or loss in an amount equal to the difference between the amount of cash received and the U.S. Holder’s tax basis that is allocated to such fractional share of Tag Common Stock.

Notwithstanding the foregoing, it is possible that a holder of Rolex Common Stock may be required to treat all or a portion of any gain recognized (except cash in lieu of a fractional share of Tag Common Stock) as a dividend to the extent of such holder’s ratable share of the accumulated earnings and profits of Rolex if such holder’s percentage ownership in Tag (including Tag Common Stock that the holder is deemed to own under applicable constructive ownership rules) after the Mergers is not meaningfully reduced from what the holder’s

percentage ownership would have been if the holder had received solely shares of Tag Common Stock rather than cash and Tag Common Stock in the Mergers, which is referred to as a dividend equivalent transaction. A holder of Rolex Common Stock with a relatively minimal stock interest in Rolex and Tag that experiences a reduction in its proportionate interest in Tag as a result of the Mergers (taking into account applicable constructive ownership rules) generally should not be regarded as having had a dividend equivalent transaction as a result of the Mergers. Since the possibility of dividend treatment depends primarily upon the particular circumstances of a holder of Rolex Common Stock, including the application of certain constructive ownership rules, holders of Rolex Common Stock (particularly holders that also own actually or constructively Tag Common Stock before the Mergers) should consult their tax advisors as to the possibility that all or a portion of any cash received in the exchange for their shares of Rolex Common Stock will be treated as a dividend.

Box 16

See response to Box 15 above. For purposes of calculating the basis of Tag Common Stock received in the Mergers, the taxable gain (if any) recognized is determined by reference to the fair market value of Tag Common Stock on the effective date of the Mergers and the amount of any cash received in the Mergers. Although U.S. federal income tax rules do not specify how to determine fair market value of Tag Common Stock on the effective date of the Mergers, one possible approach is to utilize the New York Stock Exchange market closing price on February 2, 2026 for Tag Common Stock as an indication of the fair market value. Using this approach, the fair market value of each share of Tag Common Stock received in the Mergers was \$58.99. Other approaches to determine fair market value may also be possible and a U.S. Holder should consult its own tax advisor regarding the appropriate method for determining fair market value.

Box 17

Code Sections 302(b), 354(a), 358(a), 368(a), and 1001.

Box 18

As described in the response to Box 15, if the Mergers, taken together, are respected as a “reorganization” within the meaning of Section 368(a)(1)(A) of the Code, a U.S. Holder of Rolex Common Stock generally will not recognize any loss upon receipt of Tag Common Stock in the Mergers, but a U.S. Holder of Rolex Common Stock who received cash in lieu of a fractional share of Tag Common Stock in the Mergers generally will be treated as having received such fractional share in the Mergers and then as having received cash in redemption of such fractional share and may recognize a taxable loss as a result of such redemption, as described in the response to Question 15. The deductibility of capital losses may be subject to limitations.

Box 19

The tax consequences of the Mergers are taken into account in the tax year of each former Rolex shareholder that includes February 2, 2026 (e.g., 2026 for calendar year taxpayers).