Form 8937 (December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting I	ssuer						
1 Issuer's name				2 Issuer's employer identification number (EIN)			
Trex Company, Inc.		54-1910453					
3 Name of contact for add	ditional information	5 Email address of contact					
William Gupp			540-542-6300	wgupp@trex.com			
6 Number and street (or P	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact					
160 Exeter Drive				Winchester, VA 22603			
8 Date of action		9 Class	9 Classification and description				
May 7, 2014		Trex Cor	Trex Company, Inc. Common Stock				
10 CUSIP number 11 Serial number(s)		s)	12 Ticker symbol	13 Account number(s)			
89531P105			TREX				
Part II Organization	nal Action Attac	h additiona	statements if needed. See ba	ick of form for additional questions.			
				ainst which shareholders' ownership is measured for			
the action ► A two-fo	r-one stock split was	s completed in	the form of a stock dividend of or	ne share of Trex Company, Inc. Common Stock for			
each share of Common Stoo	k outstanding. The	stock dividen	d was distributed on May 7, 2014 t	o shareholders of record on April 7, 2014.			
edolf share of continion cloc	K outstanding. The	Stock divident	d was distributed off May 7, 2014 t	o shareholders of record on April 7, 2014.			
-							
4 m - 10 m - 10 m							
15 Describe the quantitati	ve effect of the orga	inizational act	ion on the basis of the security in	the hands of a U.S. taxpayer as an adjustment per			
				er Internal Revenue Code (IRC) Section 305(a) and			
				ion 307(a) each stockholder will allocate the basis in			
				result, a stockholder will multiply the basis in each			
	50% to determine t	he basis, afte	r the stock split, in that share and t	the additional share received in the stock split. See the			
example below in #16.							
i							
16 Describe the calculatio	n of the change in b	asis and the	data that supports the calculation,	such as the market values of securities and the			
				der IRC Section 307(a), the tax basis is allocated based			
			In this case, basis is allocated eve				
Example:							
	eholder holds 100 sh	nares of Trex	Common Stock with a basis of \$9.	000 in total, or \$90 per share. After the stock split,			
				er share. We caution that this is not tax advice and			
				ns about calculating their basis in Trex stock.			
produced any we will exceed			Still tax authoris triti questio	The about odiodiating tried pasis III TTex Stock.			

Part	Щ	Organizational Action (co.	ntinued)						
		applicable Internal Revenue Cod	e section(s) and subsect	ion(s) upon which the tax	treatment is based	▶ IRC Section 305(a) and			
IRC Se	ection	307(a)							
-									
24									
40 0			No loca con ha no con-						
18 C a stock		y resulting loss be recognized? ► end.	No loss can be recogni	zed in connection with the	two-for-one stock	split completed in the form of			
19 Pr	rovide r year	any other information necessary ending December 31, 2014.	to implement the adjustn	nent, such as the reportat	ole tax year ▶ The r	eportable tax year is the			
	Unde	penalties of perjury, I declare that I h	nave examined this return, i	ncluding accompanying sche	dules and statements.	and to the best of my knowledge an			
	belief,	it is true, correct, and complete. Decl	aration of preparer (other th	an officer) is based on all info	rmation of which prepare	arer has any knowledge.			
Sign Here	Signa	nature ► 10 ya 2018							
		our name ▶ Bryan H. Fairbanks			100000	,			
D-11	-mur)	Print/Type preparer's name	Preparer's signat	ure	Title ► VP & CFC	ртім			
Paid Prepa	rer		. Topal of original			Check if self-employed			
Use O		Firm's name				Firm's EIN ▶			
		Firm's address ▶				Phone no.			
Send Fo	rm 89	37 (including accompanying state	ments) to: Department o	f the Treasury, Internal Re	evenue Service, Ogo	den, UT 84201-0054			