

WOODBRIIDGE LIQUIDATION TRUST
Michael I. Goldberg, Liquidation Trustee
201 North Brand Avenue, Unit M
Glendale, California 91203

January 26, 2022

To Holders of Interests in the Woodbridge Liquidation Trust:

IMPORTANT INFORMATION REGARDING THE 2021 GRANTOR LETTERS

The Woodbridge Liquidation Trust (“Trust”) is a flow-through entity and does not, in and of itself, incur federal tax liability. The taxable income, deductions, gains and losses of the Trust flow-through to Trust beneficiaries and are reported pro-ratably to Trust beneficiaries each year on a Trust Grantor Letter, which will be provided by the Trust to each beneficiary of record. Each year, Trust beneficiaries are required to report the information contained in the Trust Grantor Letter on his/her income tax return.

Although the Trust is endeavoring to complete the 2021 income tax return for the Trust prior to the April 18, 2022 income tax return filing deadline, due to the complexities of the Trust, it may be necessary for the Trust to request an extension of time to file its return. **Therefore, Trust beneficiaries should consider requesting an extension of the filing due date from the appropriate federal and state taxing authorities.**

Generally, periodic distributions received by Trust beneficiaries from the Trust will not be directly taxable to beneficiaries. However, such distributions will affect the adjusted tax basis of each beneficiary’s interest in the Trust.

THIS DOCUMENT IS NOT AND SHOULD NOT BE CONSTRUED TO BE TAX ADVICE PROVIDED TO ANY OF THE TRUST BENEFICIARIES. The Trustee encourages each beneficiary to consult with a qualified professional tax advisor regarding taxation of his/her beneficial interest in the Woodbridge Liquidation Trust.