

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

January 17, 2024

To Holders of Interests in the Woodbridge Liquidation Trust:

IMPORTANT INFORMATION REGARDING THE 2023 GRANTOR LETTERS

Please be advised that the Woodbridge Liquidation Trust (the “Trust”), as it has in previous years, will be providing a Grantor Letter for 2023 to each holder of beneficial interests in the Trust. The 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 the Grantor Letter. Each year, Trust beneficiaries who hold their interests outside of a qualified IRA are required to report the information contained in the Grantor Letter on his/her income tax return.

The Trust is endeavoring to complete its 2023 income tax return prior to the April 15, 2024 income tax return filing deadline. **It is anticipated that the Grantor Letters will be mailed to the Trust beneficiaries by the end of March 2024. If this timeframe presents a challenge in completing your income tax return by the filing deadline, you should consider requesting an extension of the filing due date from the appropriate federal and state 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.