



**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 355, 358, and 1001.

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

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

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 ▶ *Michael L. Gilliland* Date ▶ 12/4/2014  
 Print your name ▶ MICHAEL L. GILLILAND Title ▶ VICE PRESIDENT - TAX

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JEFFRY M. BLAIR	<i>Jeff M. Blair</i>	12/4/2014		P0170991
	Firm's name ▶ HUNTON & WILLIAMS LLP	Firm's EIN ▶ 54-0572269		Phone no. 214 979-3000	
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**CASH AMERICA INTERNATIONAL, INC.**  
**EIN: 75-2018239**

**ATTACHMENT TO IRS FORM 9937 – PART II**  
**REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES**

**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 November 13, 2014, Cash America International, Inc., a Texas corporation ("Cash America") distributed (the "Distribution") 80% of the outstanding shares of Enova International, Inc., a Delaware corporation ("Enova"), to the holders of record of Cash America common stock (each a "Cash America Shareholder") as of 5:00 p.m. Eastern Standard Time on November 3, 2014 (the "Record Date"). Cash America and Enova are now two separate, publicly-traded companies.

In the Distribution, each Cash America Shareholder received 0.915 shares of Enova common stock for every one share of Cash America common stock held by such shareholder as of the Record Date (with cash being received in lieu of any fractional shares of Enova common stock).

**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.**

As a result of the Distribution, Cash America Shareholders will be required to allocate the aggregate tax basis in their Cash America common stock held immediately before the Distribution among the shares of Enova common stock received in the Distribution (including any fractional shares of Enova common stock deemed received) and the shares of Cash America common stock held immediately after the Distribution. A shareholder's aggregate tax basis in his or her shares of Cash America common stock held immediately prior to the Distribution should be allocated in proportion to the relative fair market value of the shareholder's shares of Cash America common stock and the shareholder's shares of Enova common stock (including any fractional shares of Enova common stock deemed received). Shareholders that acquired shares of Cash America common stock at different times or different prices will need to calculate their tax basis in each block of Cash America stock and then allocate a portion of that tax basis to those shares of Cash America common stock and to the shares of Enova common stock received with respect thereto.

Fair market value generally is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of the facts. U.S. Federal tax law does not specifically prescribe how a Cash America shareholder should determine the fair market values of the Cash America common stock and the Enova common stock for purposes of allocating the shareholder's tax basis. Shareholders should consult their tax advisor to determine what measure of fair market value is appropriate. There are several possible methods for determining the fair market value of Cash America common stock and Enova common stock. One possible approach is to utilize the New York Stock Exchange ("NYSE") market closing price on the first day of trading after the Distribution as an indication of fair market value. The first day of trading after the Distribution was November 13, 2014, and the NYSE closing price on November 13, 2014 for Cash America common stock and Enova common

stock was \$24.71 per share and \$26.95 per share, respectively. Based on that approach and the assumptions and calculations set forth in Item 16 below, 50.05% of a Cash America shareholder's aggregate tax basis in his or her shares of Cash America common stock immediately prior to the Distribution would be allocated to such shareholder's shares of Cash America common stock and 49.95% would be allocated to such shareholder's shares of Enova common stock received in the Distribution (including any fractional share interest in Enova common stock for which cash was received). Other approaches to determine fair market value may also be possible. Cash America shareholders are not bound by the approach illustrated above and may, in consultation with their tax advisors, use another approach in determining fair market values for Cash America and Enova common stock.

**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.**

U.S. Federal tax law does not specifically prescribe how a Cash America shareholder should determine the fair market values of the Cash America common stock and the Enova common stock for purposes of allocating the shareholder's tax basis. Shareholders should consult their tax advisor to determine what measure of fair market value is appropriate.

One possible approach is to utilize the NYSE market closing price on November 13, 2014 for Cash America common stock (\$24.71 per share) and the NYSE market closing price on November 13, 2014 for Enova common stock (\$26.95 per share) as an indication of the fair market value. Based on this approach, the following is an example of how a shareholder's tax basis would be allocated between that shareholder's Cash America common stock and Enova common stock.

***Assumptions:***

Cash America common shares owned and acquired at the same time and the same price:	1,000 Cash America shares
Purchase price of Cash America shares:	\$40 per share
Aggregate tax basis for Cash America shares:	\$40,000 (1,000 shares x \$40 per share)
Enova shares received in the Distribution:	915 Enova shares

To find the portion of the shareholder's tax basis allocable to the shareholder's Cash America shares, the shareholder would divide (A) the fair market value of one share of Cash America common stock by (B) the sum of (i) the fair market value of one share of Cash America common stock and (ii) the product of 0.915 and the fair market value of one share of Enova common stock.

To find the portion of the shareholder's tax basis allocable to the shareholder's Enova shares (including any fractional shares of Enova common stock deemed received), the shareholder would divide (A) the product of 0.915 and the fair market value of one share of Enova common stock by (B) the sum of (i) the fair market value of one share of Cash America common stock and (ii) the product of 0.915 and the fair market value of one share of Enova common stock.

Accordingly, in the example, the portion of the shareholder's tax basis allocable to the Cash America common stock and the Enova common stock is determined as follows:

	Fair Market Value (e.g., NYSE Closing Price on 11/13/14)		Sum of Fair Market Values (e.g., Cash America NYSE Closing Price plus Enova NYSE Closing Price times 0.915) on 11/13/14)		Share Basis Allocation Ratio
Cash America Common Stock	\$24.71	÷	(\$24.71 + (\$26.95 x 0.915))	=	.5005
Enova Common Stock	(\$26.95 x 0.915)	÷	(\$24.71 + (\$26.95 x 0.915))	=	.4995

Using these share basis allocation ratios, the shareholder in this example can determine his or her aggregate tax basis in Cash America common stock after the Distribution by multiplying that shareholder's aggregate tax basis in Cash America common stock immediately prior to the Distribution by the Cash America share basis allocation ratio. The shareholder in this example can also find his or her per share tax basis in Cash America common stock by dividing the aggregate tax basis in Cash America common stock after the Distribution (as calculated in the prior sentence) by the shareholder's number of Cash America shares held prior to the Distribution.

Using these share basis allocation ratios, the shareholder in this example can determine his or her aggregate tax basis in Enova common stock after the Distribution (including any fractional shares in Enova common stock deemed received) by multiplying that shareholder's aggregate Cash America tax basis prior to the Distribution by the Enova share basis allocation ratio. The shareholder in this example can also find his or her per share tax basis in Enova common stock by dividing that shareholder's aggregate tax basis in Enova common stock after the Distribution (as calculated above) by the shareholder's number of Enova shares received in the Distribution (including any fractional shares of Enova common stock deemed received).

Accordingly, in this example, the shareholder's aggregate and per share tax basis in Cash America and Enova common stock is determined as follows:

	Aggregate Cash America Tax Basis		Share Basis Allocation Ratio		Tax Basis Allocation		Shares held after Distribution	Tax Basis Allocation per Share
Cash America Common Stock	\$40,000	x	.5005	=	\$20,020.56	÷	1,000	\$20.0206
Enova Common Stock	\$40,000	x	.4995	=	\$19,979.44	÷	915 (reflecting 0.915:1 distribution ratio)	\$21.8355

While the above example uses the closing trading prices of Cash America common stock and Enova common stock quoted on the New York Stock Exchange on the first trading day after the Distribution, there are several potential methods for determining the fair market value of Cash America common stock and Enova common stock.

**18. Can any resulting loss be recognized?**

Cash America received an opinion from Hunton & Williams LLP substantially to the effect that the Distribution qualifies under Sections 355(a) of the Internal Revenue Code of 1986, as amended (the "Code"). Assuming the Distribution so qualifies, no gain or loss will be recognized, and no amount will be included in income by Cash America Shareholders on the receipt of Enova common stock pursuant to Section 355(a)(1) of the Code. However, a Cash America Shareholder that receives cash in lieu of fractional shares of Enova common stock will recognize gain or loss under Section 1001 of the Code based on the difference between the tax basis of the fractional shares of Enova common stock deemed received and the amount of cash actually received for such fractional shares.

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

The Distribution occurred in the 2014 taxable year of Cash America.