### Part I Reporting Issuer

1. **Issuer’s name**
   - EMCORE Corporation

2. **Issuer’s employer identification number (EIN)**
   - 22-2746503

3. **Name of contact for additional information**
   - 626-293-3400

4. **Telephone No. of contact**
   - 626-293-3400

5. **Email address of contact**
   - investor@emcore.com

6. **Number and street (or P.O. box if mail is not delivered to street address) of contact**
   - 2015 Chestnut Street

7. **City, town, or post office, state, and Zip code of contact**
   - Alhambra, CA 91803

### Part II Organizational Action

14. **Date of action**
   - July 29, 2016

15. **Classification and description of cash dividend**
   - Payment of cash dividend

16. **CUSIP number**
   - 290846103

17. **Serial number(s)**
   - N/A

18. **Ticker symbol**
   - EMKR

19. **Account number(s)**
   - N/A

### Organizational Action

- **On July 5, 2016, the Company declared a special cash dividend of $1.50 per share of EMCORE Corporation stock paid on July 29, 2016 to shareholders of record as of July 18, 2016. Based on an analysis of earnings and profits, the dividend distributed to shareholders on July 29, 2016 constituted a 100% non-taxable return of capital.**

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**
   - The quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer is explained in attached Statement 1 for question 16.

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**
   - An analysis of EMCORE’s current and accumulated earnings and profits was performed as of September 30, 2016 in order to estimate the portion of the distribution that constituted a dividend and the portion that constituted a non-taxable return of capital. Based on the analysis performed, of the $1.50 per share dividend paid, $1.50 per share is currently estimated as a 100% non-taxable return of capital. This estimate may subject to change based upon the filing of EMCORE’s tax return for tax year ending September 30, 2016, and final calculation of earnings and profits for the fiscal year, EMCORE expects to file its tax return and file revised 1099s, if necessary, by July 2017.
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based. The applicable Internal Revenue Code sections are 301, 312, and 316(a)(1).

18 Can any resulting loss be recognized? N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year. The reportable year is the tax year ending September 30, 2016.

Signature ▶ Mark Gordon

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.

Paid Preparer Use Only

Print/Type preparer's name
Preparer's signature
Date
Check if self-employed
PTIN

Firm's name ▶
Firm's address ▶
Firm's EIN ▶
Phone no.

Send Form 8837 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054