

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name ILLUMINA, INC.		2 Issuer's employer identification number (EIN) 33-0804655	
3 Name of contact for additional information INVESTOR RELATIONS OFFICE	4 Telephone No. of contact 858.291.6421	5 Email address of contact ir@illumina.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 5200 ILLUMINA WAY		7 City, town, or post office, state, and ZIP code of contact SAN DIEGO, CA 92122	
8 Date of action AUGUST 18, 2021		9 Classification and description COMMON STOCK	
10 CUSIP number 452327109	11 Serial number(s)	12 Ticker symbol ILMN	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

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 August 18, 2021, pursuant to an agreement and plan of merger among Illumina, Inc., GRAIL, Inc., SDG Ops, Inc. and GRAIL, LLC, SDG Ops, Inc., a wholly-owned subsidiary of Illumina, merged with and into GRAIL, Inc., with GRAIL, Inc. as the surviving entity. Immediately following this merger, and as part of the same overall plan, GRAIL, Inc. merged with and into GRAIL, LLC, a wholly-owned subsidiary of Illumina, Inc., with GRAIL, LLC as the surviving entity. At their election, each GRAIL, Inc. shareholder received either: (1) the right to receive (i) \$4.46 in cash consideration, plus (ii) 0.0138 shares of Illumina, Inc. common stock, plus (iii) one contingent value right issued by Illumina, Inc.; or (2) the right to receive \$4.46 in cash consideration, plus (ii) 0.0138 shares of Illumina, Inc. common stock, plus (iii) 0.0022 additional shares of Illumina, Inc. common stock. No fractional shares of Illumina, Inc. stock were issued and GRAIL, Inc. shareholders received cash in lieu of any fractional shares of Illumina, Inc. stock they otherwise would have been entitled to receive. The mergers are collectively being treated as a reorganization within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended.

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 aggregate basis of the Illumina, Inc. common stock received by the GRAIL, Inc. shareholders is generally equal to the basis in the GRAIL, Inc. stock surrendered in the exchange for the Illumina, Inc. common stock, increased by the gain, if any, recognized by the shareholder (excluding gain with respect to cash received in lieu of fractional shares) and decreased by the amount of cash received in the exchange (excluding cash received in lieu of fractional shares). The actual tax basis will differ for each shareholder and will be dependent on the tax basis of each shareholder in the shares exchanged. GRAIL, Inc. shareholders who received cash in lieu of fractional shares of Illumina, Inc. common stock will be treated as having received the fractional shares in the merger and then as having exchanged the fractional shares for cash. These holders will generally recognize gain or loss equal to the difference between the tax basis allocable to the fractional shares and the amount of cash received for the fractional shares.

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 ► See above for description of the change in basis. Shareholders should consult their own tax advisors for more information.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Sections 302, 354(a), 356(a), 358(a), 368(a), and 1001.

18 Can any resulting loss be recognized? ► Assuming that the mergers qualifies as a reorganization within the meaning of section 368(a) of the Internal Revenue Code of 1986, as amended, a U.S. shareholder will generally not recognize any loss as a result of the receipt of Illumina, Inc. common shares in the merger (except for any loss recognized with respect to cash received in lieu of a fractional share of Illumina, Inc. common shares). A U.S. shareholder who receives cash in lieu of a fractional share of Illumina, Inc. common share will be treated as having received a fractional share of Illumina, Inc. common stock and then as having sold such fractional share as for cash and may recognize loss as a result of such sale.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reportable event occurred on August 18, 2021, and is reportable in the shareholder tax year that includes that date. Illumina, Inc. cannot offer tax advice. Shareholders should consult with a qualified tax advisor for questions regarding their specific tax treatment.

Sign Here

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.

Signature ►

Date ►

9/29/2021

Print your name ► SAM SAMAD

Title ► SR VP & CFO

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.