

**Cerberus Telecom Acquisition Corp.  
PFIC Annual Statement**

**Entity Name:** Cerberus Telecom Acquisition Corp.

Cerebus Telecom Acquisition Corp (the "Company") is considered a "passive foreign investment company" ("PFIC") for U.S. federal income tax purposes. The following information is provided to allow the Shareholder to make an election under Section 1295 of the Internal Revenue Code to treat the Company as a Qualified Electing Fund ("QEF Election") for U.S. federal income tax purposes. The QEF Election is optional and can only be made by the Shareholder. The Company is unable to make this election on behalf of the Shareholder. Please note that this election may not be recognized for state income tax purposes in some states. The PFIC rules are complex. Please consult with your personal tax advisor to determine whether or not it is advisable for you to make a QEF Election with respect to your investment in the Company.

- (1) This PFIC Annual Information statement applies to the tax period of the Company beginning on October 22, 2020 and ending on December 31, 2020.
- (2) The Shareholder's per-unit, per-day information for the Company's taxable period specified in paragraph (1) is provided in the below chart. **We recommend that all U.S. taxpayer clients consult a tax advisor concerning the overall tax consequences of their ownership of The Company and their U.S. tax reporting requirements.**

<u>Company Name (and name of any underlying funds if applicable)</u>	<u>Ticker</u>	<u>Ordinary Earnings (US\$)</u>	<u>Net Capital Gains (US\$)</u>
Cerberus Telecom Acquisition Corp.	CTAC	0.00000245371	None

- (3) The amount of cash and fair market value of other property distributed or deemed distributed by the Company to the Shareholder during the Company's taxable period specified in paragraph (1) is as follows:

Cash:	None
Fair Market Value of Property:	None

- (4) The Company will permit the Shareholder to inspect and copy the Company's permanent books of account, records, and such other documents as may be maintained by the Company that are necessary to establish that PFIC ordinary earnings and net capital gain, as provided in Section 1293(e) of the Internal Revenue Code, are computed in accordance with U.S. income tax principles, and to verify these amounts and the Shareholder's pro rata share thereof.

Cerberus Telecom Acquisition Corp.

Date: Mar 4, 2021 By: Jeffrey L Lomasky  
Title: CFO

Additional Information

The following additional information is supplied to enable the Shareholder to complete IRS Form 8621:  
*(Please note: the Shareholder may have additional filing disclosures including, but not limited to, Forms 926, 5471, and/or 8938 as a result of your investment in the Company. Please consult your tax advisor.)*

Address of the PFIC:	875 THIRD AVENUE, 11TH FLOOR NEW YORK NY 10022
Taxpayer Identification Number:	98-1556740
Country of Incorporation:	Cayman Islands
Date of Incorporation:	9/8/2020