Report of Organizational Actions
Affecting Basis of Securities

Part I Reporting Issuer

1 Issuer's name
Rockwell Collins, Inc.

2 Issuer's employer identification number (EIN)
52-2314175

3 Name of contact for additional information
Adam S. Palmer

4 Telephone No. of contact
(319) 295-8684

5 Email address of contact
Adam.palmer@rockwellcollins.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
400 Collins Road NE

7 City, town, or post office, state, and zip code of contact
Cedar Rapids, Iowa 52498

8 Date of action
April 13, 2017

9 Classification and description
Common Stock

10 CUSIP number
774341101

11 Serial number(s)

12 Ticker symbol
COL

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 April 13, 2017 (the "Closing Date"), Rockwell Collins, Inc., a Delaware corporation (the "Company"), B/E Aerospace, Inc., a Delaware corporation ("BEAV"), and Quarterback Merger Sub Corporation, a Delaware corporation and wholly owned subsidiary of the Company ("Merger Sub"), completed the merger (the "Merger") contemplated by the Agreement and plan of merger by and among the Company, BEAV, and Merger Sub dated October 23, 2016 (the "Merger Agreement"). Pursuant to the terms of the Merger Agreement, Merger Sub was merged with and into BEAV, with BEAV continuing as the surviving entity and as a wholly owned subsidiary of the Company. At the effective time of the Merger, each common share of BEAV was cancelled and converted into the right to receive an amount equal to (a) $34.10 in cash, without interest, and (b) 0.3101 shares of common stock, par value $0.01 per share, of the Company.

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 basis of each full share of common stock received by each recipient of common stock, par value $0.01 per share, of Rockwell Collins, Inc. (the "Company Share"), as a result of the merger is $97.99.

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 date. The fair market value of each Company Share was determined to be $97.99 as of the effective time of the merger. This fair market value is based upon the closing price per share of the Company on the New York Stock Exchange ("NYSE") on April 12, 2017, the day immediately before the Merger. Since the Merger was completed before the NYSE opened for trading on April 13, 2017, $97.99 was also the opening price per share of the Company on the day of the Merger.

U.S. Federal income tax law does not specifically prescribe a methodology for determining the fair market value in these types of transactions. However, the closing price on the date before the Merger should be viewed as a reasonable methodology for ascertaining the fair market value of each Company Share as detailed above. Other approaches may also be possible; therefore, shareholders should consult with their tax advisors to determine the proper approach.
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

IRC Section 1001
IRC Section 1012

18 Can any resulting loss be recognized? ▶ Yes.

19 Provide any other Information necessary to Implement the adjustment, such as the reportable tax year ▶

The transaction is reportable by each former BEAV shareholder in their tax year that includes April 13, 2017.

Former BEAV shareholders are encouraged to consult their own tax advisors with respect to their unique income tax consequences of the Merger.

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. A person other than officer is based on all information of which preparer has any knowledge.

Signature ▶ Thomas J. Stanceyk
Date ▶ April 18, 2017

Print your name ▶
Preparer’s signature ▶
Date ▶
Firm’s name ▶
Firm’s address ▶

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054