

**Jaws Acquisition Corp. (the "company")
PFIC Annual Information Statement
For the year ended December 31, 2020**

2020 Information Statement for QEF Election

- 1.) This Information Statement applies to the tax year of Jaws Acquisition Corp. for the year beginning on May 18, 2020 and ending on December 31, 2020.
- 2.) The per-share, per-day amounts of ordinary earnings and net capital gains for Class A shares for the period specified in paragraph (1) are provided in the below chart.

Share Class	Ordinary Earnings per-day per-share (US\$)	Net Capital Gains per-day per-share (US\$)
Class A shares	0.00001714386	0.0000000000

To determine your pro-rata share of the amounts of ordinary earnings and net capital gains your Class A shares of the Company earned, as noted above, multiply the per-day, per-share amounts indicated by the number of Class A shares that you held and the number of days you held the shares during the period specified in paragraph (1). If the number of shares you held changed during the year, you will be required to make multiple calculations to determine your taxable income.

- 3.) The amount of cash and fair market value of other property distributed or deemed distributed by the Company per Class A share during the Company's taxable year specified in paragraph (1):

Cash and fair market value of other property distributed: \$ NONE

- 4.) The Company will, upon receipt of a request, permit you to inspect and copy its permanent books of account, records, and other such documents as may be maintained by the Company that are necessary to establish its ordinary earnings and net capital gains computed in accordance with U.S. income tax principles under IRC Section 1293 and to verify these amounts and your pro-rata share thereof.



By: Michael Racich
Title: Chief Financial Officer
Date: 1/15/21