

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Jabil Circuit, Inc.		2 Issuer's employer identification number (EIN) 38-1886260	
3 Name of contact for additional information Investor Relations	4 Telephone No. of contact (727) - 577 - 9749	5 Email address of contact Investor_Relations@Jabil.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 10560 Dr ML King Jr St N		7 City, town, or post office, state, and Zip code of contact St. Petersburg, FL 33716-3718	
8 Date of action December 2, 2013		9 Classification and description Jabil Circuit, Inc. Common Stock	
10 CUSIP number 466313103	11 Serial number(s)	12 Ticker symbol JBL	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 ▶ **Jabil Circuit, Inc. paid the following cash distribution currently expected to be in excess of earnings and profits.**

Date of Record for Dividend Payment: November 15, 2013	Payment Date: December 2, 2013	Payment Amount: \$0.08 dividend per share
--	--	---

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 ▶ **For U.S. federal income tax purposes, the cash distribution was considered a "return of capital". Therefore, each Jabil Circuit, Inc. shareholder's basis in a share of Jabil Circuit common stock will be reduced by the dividend per share amount at the payment date above.**

The above information does not constitute tax advice. It does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. Shareholders are urged to consult their own legal, financial or tax advisor with respect to their individual tax consequences relating to these cash distributions.

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 ▶ **Please refer to the above description.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

IRC Section 301(c) - Distributions of property, amounts taxable

IRC Section 316(a) - Dividends defined, general rule

IRC Section 317(a) - Property defined, general rule

IRC Section 312 - Effect on earnings and profits

18 Can any resulting loss be recognized? ▶ No loss is recognized on the cash distribution.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The cash distribution was recorded and paid during calendar year 2013. Final determination of the tax status of the distribution is subject to recomputation based on the current year's ultimate financial results.

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.

Sign Here

Signature ▶  Date ▶ 1/5/2014

Print your name ▶ Thomas R. Blythe Title ▶ VP Tax

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

FORM 8937 – Report of Organizational Actions Affecting Basis of Securities

Issuer Return: Filed on website by January 15, 2014 under Regs. §1.6045B-1(a)(3).

Stmts to Shareholders: Filed on website under Regs. §1.6045B-1(b)(4). This form will be maintained on the public website through January 15, 2024 (ten years).