

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Kyocera Corporation		2 Issuer's employer identification number (EIN) 98-0343336	
3 Name of contact for additional information Toshiyuki Matsuhashi	4 Telephone No. of contact +81-75-604-3505	5 Email address of contact form8937@gp.kyocera.jp	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 6, Takeda Tobadono-cho, Fushimi-ku		7 City, town, or post office, state, and Zip code of contact Kyoto 612-8501, Japan	
8 Date of action Distributed on October 8, 2013		9 Classification and description American Depositary Shares ("ADSs")	
10 CUSIP number 501556	11 Serial number(s)	12 Ticker symbol KYO	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 28, 2013, the Board of Directors of Kyocera Corporation (the "Company") approved a two-for-one stock split of the Company's common shares. Prior to the stock split, each ADS of the Company represented one common share of the Company. Following the stock split on October 1, 2013, each common share of the Company was represented by two common shares of the Company. As a result, on October 8, 2013, ADS holders of record as of the close of business on September 27, 2013, received a distribution of one additional ADS for every ADS then owned.

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 distribution of ADSs pursuant to the stock split was a non-taxable transaction under Section 305(a) of the U.S. Internal Revenue Code of 1986, as amended (the "Code"). Accordingly, an ADS holder's basis will be allocated in the manner prescribed under Section 307(a) of the Code. Under Section 307(a) of the Code, each ADS holder will allocate the basis in an ADS owned prior to the distribution equally between the two ADSs owned immediately after the distribution. As a result, an ADS holder will have a basis in each of the two ADSs owned after the distribution that is equal to 50% of the basis the ADS holder had in the one ADS the ADS holder owned prior to the distribution.

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 ▶ The distribution doubles the number of ADSs each ADS holder of record owns and, accordingly, reduces the basis in each ADS to one-half of the basis of the one ADS the ADS holder previously owned. The record date for the distribution was September 27, 2013 and the distribution occurred on October 8, 2013. The data that supports this calculation is each ADS holder's basis immediately before the distribution and the number of ADSs issued in the distribution.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 305(a) and Section 307(a) of the Code.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is the calendar year ending December 31, 2013.

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 ▶ Yoshihito Ohta Date ▶ October 19, 2013

Print your name ▶ Yoshihito Ohta Title ▶ Director & Managing Executive Officer

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.			