

July 5, 2022

Attention: U.S. Shareholders of Alpha Partners Technology Merger Corp.

## **IMPORTANT TAX NOTICE**

Re: 2021 PFIC Status

**This statement is provided for shareholders who are United States persons for purposes of the U.S. Internal Revenue Code. It is not relevant to other shareholders.**

Alpha Partners Technology Merger Corp. (or “the Company”) meets the Internal Revenue Code definition of a passive foreign investment company (“PFIC”) for the taxable year ended December 31, 2021. The Company is hereby making available PFIC Annual Information Statements for Alpha Partners Technology Merger Corp. for their taxable years beginning on February 5, 2021 and ending on December 31, 2021 pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1).

The PFIC Annual Information Statements contain information to enable you, should you choose, to elect to treat Alpha Partners Technology Merger Corp. as a Qualified Electing Fund (“QEF”).

A U.S. shareholder who makes a QEF election for Alpha Partners Technology Merger Corp. is required annually to include in his or her income his or her pro rata share of the ordinary earnings and net capital gains for Alpha Partners Technology Merger Corp. The QEF election is made by completing and attaching Form 8621 for each PFIC to your federal income tax return filed by the due date of the return, including extensions.

U.S. shareholders are advised to consult with their tax advisors with respect to the 2021 PFIC Annual Information Statement.

Further information on PFIC rules is available on the internet at the Internal Revenue Service website, including the following pages:

Detailed information about PFICs and the QEF election:  
<https://www.irs.gov/instructions/i8621>

Instructions to complete Form 8621: <https://www.irs.gov/pub/irs-pdf/i8621.pdf>

Form 8621: <https://www.irs.gov/pub/irs-pdf/f8621.pdf>

**THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF ANDINA ACQUISITION CORP. III ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.**

**ISSUER: ALPHA PARTNERS TECHNOLOGY MERGER CORP.**  
 EMPIRE STATE BUILDING, SUITE 4215  
 NEW YORK, NY 10001

PASSIVE FOREIGN INVESTMENT COMPANY (PFIC)  
 ANNUAL INFORMATION STATEMENT  
 FOR TAX YEAR ENDED DECEMBER 31, 2021  
 98-1581691  
 Class A Ordinary Shares

(1) This Information Statement applies to the taxable year of Issuer	<u>Beginning</u> 7/30/2021	<u>Ending</u> 12/31/2021
(2) Total number of shares outstanding during the year is as follows:		
7/30/2021 - 8/4/2021	25,800,000	
8/5/2021 - 12/31/2021	29,115,000	

(3) The amounts below represent income for the Common Shares. The income is reported as the following:

		<u>Total for</u> <u>Ordinary share</u>		<u>Per 1000</u> <u>Ordinary share</u>		<u>Daily</u> <u>per 1000 share</u>
Ordinary Earnings:						
7/30/2021 - 8/4/2021	\$	217		\$ 0.008393		\$ 0.001399
8/5/2021 - 12/31/2021	\$	5,377		\$ 0.184685		\$ 0.001239
Net Capital Gains:						
7/30/2021 - 8/4/2021	\$	-		\$ -		\$ -
8/5/2021 - 12/31/2021	\$	-		\$ -		\$ -

(4) The amount of cash and fair market value of other property distributed or deemed distributed by Issuer to the Common Share during the taxable year.

\*\*\*Please note no shareholder distributions during the 2021 PFIC period.\*\*\*

	<u>Distribution Date</u>	<u>Description</u>	<u>Total</u>	<u>Fair Market Value</u>
Cash:	N/A		\$ -	\$ -
			<u>\$ -</u>	<u>\$ -</u>
Fair Market Value of Other Property:			\$ -	\$ -
Total FMV of shares at December 31, 2021			9.98	

(5) The Issuer will permit the U.S. shareholder to inspect and copy the Issuer's permanent books of account, records, and such other documents as may be maintained by the Issuer that are necessary to establish that the Issuer's ordinary earnings and net capital gain, as defined in Section 1293(e) of the IRC, are computed in accordance with U.S. income tax principles; and to verify these amounts.

ALPHA PARTNERS TECHNOLOGY MERGER CORP.

By: 

Title: Authorized Representative

Date: July 11, 2022

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 EMPIRE STATE BUILDING, SUITE 4215  
 NEW YORK, NY 10001

PASSIVE FOREIGN INVESTMENT COMPANY (PFIC)  
 ANNUAL INFORMATION STATEMENT  
 FOR TAX YEAR ENDED DECEMBER 31, 2021  
 98-1581691  
 Class B Ordinary Shares

(1) This Information Statement applies to the taxable year of Issuer Beginning  
2/5/2021 Ending  
12/31/2021

(2) The amounts below represent income for the Common Shares. The income is reported as the following:

	<u>Total for</u> <u>Ordinary share</u>	<u>Per 1000</u> <u>Ordinary share</u>	<u>Daily</u> <u>per 1000 share</u>
Ordinary Earnings:	\$ 2,727	\$ 0.386000	\$ 0.001170
Net Capital Gains:	\$ -	\$ -	\$ -

(3) The amount of cash and fair market value of other property distributed or deemed distributed by Issuer to the Common Share during the taxable year.

**\*\*\*Please note no shareholder distributions during the 2021 PFIC period.\*\*\***

<u>Distribution Date</u>	<u>Description</u>	<u>Total</u>	<u>Fair Market Value</u>
Cash:	N/A	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>
Fair Market Value of Other Property:		\$ -	\$ -
Description of each class of shares		Class B Ordinary shares	
Total number of shares outstanding at year end		7,062,500	
Total FMV of shares at December 31, 2021		\$ 9.98	

(4) The Issuer will permit the U.S. shareholder to inspect and copy the Issuer's permanent books of account, records, and such other documents as may be maintained by the Issuer that are necessary to establish that the Issuer's ordinary earnings and net capital gain, as defined in Section 1293(e) of the IRC, are computed in accordance with U.S. income tax principles; and to verify these amounts.

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