

**This document constitutes part of a  
prospectus covering securities that  
the Company has registered under the  
Securities Act of 1933**

**T-MOBILE US, INC.**

**24,192,938 Shares of Common Stock, par value \$0.00001 per share,  
Issuable under the Sprint Corporation Amended and Restated 2015 Omnibus Incentive Plan**

This Prospectus relates to 24,192,938 shares of common stock, \$0.00001 par value per share (“Common Stock”) of T-Mobile US, Inc. (the “Company”) issuable under the Sprint Corporation Amended and Restated 2015 Omnibus Incentive Plan (as amended, the “Plan”), which the Company has assumed in connection with the consummation of the transactions (collectively, the “Merger”) contemplated by that certain Business Combination Agreement, dated April 29, 2018, between the Company, Sprint Corporation (“Sprint”) and certain other parties named therein.

Upon the consummation of the Merger (the “Closing”), which occurred on April 1, 2020 (the “Closing Date”), the Company assumed unvested Sprint options, time-based restricted stock units and performance-based restricted stock units (including dividend equivalents with respect to such time-based restricted stock units and performance-based restricted stock units) (together, the “Assumed Awards”) that were outstanding under the Plan as of the Closing. Additionally, effective as of the Closing, the Plan was amended to the extent necessary to provide that references to Sprint and the Sprint common stock contained in the Plan and applicable award agreements thereunder mean and refer to the Company and Common Stock, respectively. The terms and conditions contained in the Plan and any applicable award agreements (including with respect to vesting) will continue to govern the Assumed Awards, except that, from and after the Closing, the Assumed Awards cover shares of Common Stock (rather than shares of Sprint common stock).

The Company has reserved for issuance a number of shares of Common Stock issuable in connection with the aforementioned assumption and conversion of the Assumed Awards, plus a number of shares of Common Stock that remain available for issuance under the Plan. The outstanding Common Stock of the Company is listed on The NASDAQ Global Market under the ticker symbol “TMUS.”

The Plan provides for the grant of options (both incentive stock options and non-qualified stock options), stock appreciation rights, performance shares, performance units, restricted stock, restricted stock units and other awards to eligible employees, consultants, members of the board of directors and other service providers of Sprint or its subsidiaries. Incentive stock options are intended to be “incentive stock options,” as that term is defined in Section 422 of the Internal Revenue Code of 1986, as amended (together with the implementing regulations, the “Code”).

The main features of the Plan are summarized in this Prospectus. However, if there are any inconsistencies between this Prospectus and the Plan or the terms of any award, the Plan and the terms of the award will always control.

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*Neither the Securities and Exchange Commission (the “SEC”) nor any state securities  
commission has approved or disapproved these securities, or determined if this Prospectus  
is truthful or complete. Any representation to the contrary is a criminal offense.*

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You should rely only on the information contained in this document or that we have referred to you. We have not authorized anyone to provide you with information that is different. We are offering to sell, and seeking offers to buy, shares of Common Stock only in jurisdictions which permit offers and sales. The information contained in this Prospectus is accurate only as of the date of this Prospectus.

Copies of the Plan and additional information about the Plan can be obtained without charge upon written or oral request to: Attn: Stock Plan Administration; T-Mobile US, Inc., 12920 SE 38<sup>th</sup> Street, Bellevue, Washington 98006; Tel.: (425) 383-2134; Email: stockplan@t-mobile.com.

THE DATE OF THIS PROSPECTUS IS APRIL 22, 2020

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## **I. AVAILABLE INFORMATION**

The Company is subject to the reporting and information requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and in accordance therewith files periodic reports, proxy statements and other information with the SEC. Electronic reports, proxy statements and other information filed through the SEC's Electronic Data Gathering, Analysis and Retrieval system ("EDGAR") are publicly available through the SEC's web site (<http://www.sec.gov>). The Common Stock of the Company is listed on The NASDAQ Global Market under the ticker symbol "TMUS." Additional updating information with respect to the Common Stock may be provided in the future to participants by means of appendices to this Prospectus or delivery of other documents.

The Company has filed with the SEC a Registration Statement on Form S-8 (including all amendments thereto, the "Registration Statement") with respect to the securities offered hereby. This Prospectus is a part of the Registration Statement and therefore does not contain all of the information set forth in the Registration Statement and the exhibits and schedules thereto. For further information about the Company and the securities offered hereby, reference is made to the Registration Statement and the exhibits thereto, which are available through EDGAR on the SEC's web site (<http://www.sec.gov>).

## II. INCORPORATION OF CERTAIN DOCUMENTS BY REFERENCE

The following documents, which the Company has filed with the SEC, are incorporated by reference in this Prospectus:

- Our Annual Report on Form 10-K for the year ended December 31, 2019, filed with the SEC on February 6, 2020;
- The information specifically incorporated by reference into our Annual Report on Form 10-K from our Definitive Proxy Statement on Schedule 14A, filed with the SEC on April 21, 2020;
- Our Current Reports on Form 8-K filed with the SEC on February 11, 2020, February 19, 2020, February 20, 2020, March 12, 2020 (excluding Item 7.01 and any exhibits included with such Item), March 19, 2020, March 25, 2020, April 1, 2020 at 9:23 a.m. EDT (excluding Item 7.01 and any exhibits included with such Item), as amended by Amendment No. 1 to Current Report on Form 8-K/A filed on April 17, 2020, April 1, 2020 at 9:40 a.m. EDT (excluding Item 7.01 and any exhibits included with such Item except for the sections titled “Risk Factors” and “Recent Developments” in Exhibit 99.1), April 13, 2020, April 16, 2020, and April 24, 2020; and
- The description of the Company’s Common Stock contained in the Registration Statement on Form S-4 (File No. 333-226435), filed with the SEC on July 30, 2018, including any amendments or reports filed for the purpose of updating such description.

All documents filed by us pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this Prospectus and prior to the filing of a post-effective amendment which indicates that the Company has sold all securities offered or which deregisters all securities then remaining unsold are deemed to be incorporated by reference in this Prospectus. All such documents are deemed to be a part of this Prospectus from the respective dates of filing such documents. We are not, however, incorporating any documents or information that are deemed to have been furnished rather than filed in accordance with SEC rules.

Any statement contained in a document incorporated or deemed to be incorporated by reference in this Prospectus is deemed to be modified or superseded for the purposes of this Prospectus to the extent that a statement contained in this Prospectus or in any other subsequently filed document which also is or is deemed to be incorporated by reference in this Prospectus modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed to constitute a part of this Prospectus except as so modified or superseded.

The Company will provide copies of all documents which it has incorporated into this Prospectus by reference (not including the exhibits to such documents, unless such exhibits are specifically incorporated by reference in such document) without charge to each person, including any beneficial owner, to whom the Company has delivered this Prospectus, upon a written or oral request. The Company will also provide copies of this Prospectus, as amended or supplemented from time to time, any other documents (or parts of documents) that constitute part of the Prospectus under Section 10(a) of the Securities Act of 1933, as amended (the “Securities Act”), or which Rule 428(b) under the Securities Act requires the Company to deliver, and its Annual Report to Stockholders, without charge to each such person, upon written or oral request. Such persons should direct all requests to:

Attn: Stock Plan Administration  
T-Mobile US, Inc.  
12920 SE 38th Street  
Bellevue, Washington 98006  
Tel.: (425) 383-2134  
Email: stockplan@t-mobile.com.

### **III. SUMMARY OF THE PLAN**

On May 17, 2016, the board of directors of Sprint adopted the Plan, and on November 1, 2016, Sprint's stockholders approved the Plan. The Plan replaced the 2015 Omnibus Incentive Plan, which originally was approved by Sprint stockholders on May 21, 2015.

In connection with the Merger, the Company assumed and converted the Assumed Awards that were outstanding under the Plan as of Closing into either options covering shares of Common Stock or restricted stock units covering Common Stock, as applicable. Additionally, the Plan was amended to the extent necessary to provide that references to Sprint and the Sprint common stock contained in the Plan and award agreements thereunder mean and refer to the Company and Common Stock, respectively. Awards that were outstanding as of the Closing remain outstanding in accordance with their respective terms and continue to be governed by the terms and conditions of the Plan and applicable award agreements. In addition, the Company may continue to grant awards under the Plan following the Closing. The Plan authorizes the grant to employees of the Company and its qualifying subsidiaries of options intended to qualify as "incentive stock options" under Section 422 of the Code. The Plan also authorizes the grant of non-qualified stock options, stock appreciation rights, performance shares, performance units, restricted stock, restricted stock units and other awards to employees, consultants, members of the board of directors and other service providers of Sprint or its subsidiaries.

The Employee Retirement Income Security Act of 1974 does not govern the Plan. In addition, the Plan does not qualify under Section 401(a) of the Code.

What follows is a general summary of the Plan. The terms and conditions of your participation in the Plan are governed by the Plan, and this description of the Plan is qualified in its entirety by reference to the full text of the Plan. To the extent that any provision of this summary is inconsistent with the Plan, the terms of the Plan will control. You can inspect or request a copy of the Plan and additional information about the Plan, without charge, by written or oral request to the Company at:

Attn: Stock Plan Administration  
12920 SE 38th Street  
Bellevue, Washington 98006  
Tel.: (425) 383-2134  
Email: stockplan@t-mobile.com.

Throughout this document we sometimes refer to the Company as "we" or "us" and to participants as "you." In questions, "I" refers to participants in the Plan.

#### **3.01 *What is the purpose of the Plan?***

The purpose of the Plan is to attract and retain eligible directors, officers, employees, consultants and other service providers of T-Mobile and its subsidiaries and to motivate and provide to such persons incentives and rewards for superior performance.

#### **3.02 *Who administers the Plan?***

The Plan is administered by the Compensation Committee (the "Compensation Committee") of the Board of Directors (the "Board") of the Company. The Compensation Committee has the authority to interpret, construe and make determinations regarding any provision of the Plan and any agreement, notification or document evidencing the grant of awards under the Plan, and any such interpretations and determinations are final and conclusive. In addition, the Board or Compensation Committee may delegate certain duties to the Company's officers, directors or advisors, subject to certain limitations contained in the Plan.

#### **3.03 *How many shares of Common Stock can be issued under the Plan?***

As of April 1, 2020, the maximum number of shares of Common Stock which may be subject to awards granted under the Plan was 12,420,945, after giving effect to the adjustment in share reserve in connection with the Merger based on the exchange ratio. In addition, following the Closing, the maximum number of shares of Common Stock which may be issued pursuant to Assumed Awards granted under the Plan was 5,932,557, after giving effect to the adjustment of such Assumed Awards in connection with the Merger based on the exchange ratio.

The Plan also provides that if any award granted under the Plan, Sprint's 2007 Omnibus Incentive Plan, Sprint's 1997 Long-Term Stock Incentive Plan, Sprint's Nextel Communications, Inc. Amended and Restated Incentive Equity Plan or Sprint's Management Incentive Stock Option Plan expires, is forfeited or otherwise terminates without being fully exercised, or is settled in cash, the shares of Common Stock subject to such award will again be available for grant under the Plan. Shares of Common Stock tendered or withheld for the payment of the exercise price of an award, or to satisfy any applicable withholding taxes upon exercise, vesting or payment of an award, will not again be available for issuance under the Plan.

Subject to adjustment as described in the Plan, no individual may be granted stock options (or other awards with rights which are substantially similar to stock options) for more than 5,000,000 shares of Common Stock in any fiscal year.

### **3.04 *Who is eligible to participate in the Plan?***

Persons eligible to participate in the Plan prior to the Closing included directors, employees, consultants and other service providers of Sprint and its subsidiaries prior to the Closing. Directors, employees, consultants and other service providers of the Company and its subsidiaries who commence employment or service with the Company or its subsidiaries following the Closing are also eligible to participate in the Plan. Only employees of the Company (or, prior to the Closing, Sprint) and its qualifying subsidiaries are or were (as applicable) eligible to be granted options that are intended to qualify as "incentive stock options" under Section 422 of the Code.

### **3.05 *What types of awards can be granted under the Plan?***

The Plan provides for the grant of options (both incentive stock options and non-qualified stock options), stock appreciation rights, performance shares, performance units, restricted stock, restricted stock units ("RSUs") and other awards to eligible employees, consultants, members of the board of directors and other service providers of the Company or its subsidiaries. Only non-qualified stock options and RSUs have previously been granted under the Plan, and the Company expects to grant only RSUs going forward.

### **3.06 *What is an option?***

An option is the right to buy a specified number of shares of our Common Stock at a fixed per-share price (known as an exercise price) in the future. If the fair market price of our Common Stock increases, your option increases in value.

Stock options granted under the Plan may be incentive stock options (as defined in Section 422 of the Code ("ISOs")) or non-qualified stock options. ISOs granted under the Plan are subject to compliance with the provisions of the Code that are applicable to incentive stock options (including applicable stockholder approval requirements).

### **3.07 *What are the terms of options granted under the Plan?***

Options granted under the Plan may not have a term extending beyond the tenth anniversary of the date of grant (or the fifth anniversary of the date of grant for ISOs granted to any persons who own, as of the date of grant, stock possessing more than ten percent of the total combined voting power of all classes of the Company's stock ("10% stockholders")). The exercise price of any stock option granted under the Plan may not be less than 100% of the fair market value of the shares of Common Stock underlying the option on the applicable date of grant (or 110% of the fair market value of such shares, in the case of ISOs granted to 10% stockholders).

The exercise price of a stock option is payable in cash or by check, by wire transfer of immediately available funds, by delivery of shares of Common Stock having a value at the time of exercise equal to the aggregate exercise price, by a combination of such methods, or by such other methods as may be approved by the Compensation Committee. To the extent permitted by law, an option may permit deferred payment of the exercise price from the proceeds of a sale through a bank or broker of some or all of the shares of Common Stock to which the exercise relates.

### **3.08**     ***What is an RSU?***

An RSU represents the right to receive one share of Common Stock (or its fair market value in cash) at a future date upon the satisfaction of specified vesting conditions set forth in the applicable award agreement. RSUs may be granted without additional consideration or in consideration of a payment that is less than the fair market value of the shares of Common Stock subject to the RSUs on the date of grant. The holder of RSUs has none of the rights of a holder of any shares of Common Stock underlying the RSUs until the shares of Common Stock are delivered in settlement of the RSUs, but the Compensation Committee may, at the time of grant, authorize the payment of dividend equivalents on RSUs on either a current, deferred or contingent basis, either in cash or in additional shares of Common Stock.

RSUs granted under the Plan may be subject to transfer restrictions (including rights of repurchase or first refusal in the Company or provisions subjecting the RSUs to a continuing substantial risk of forfeiture in the hands of any transferee), as determined by the Compensation Committee at the time of grant.

### **3.09**     ***What are the vesting terms of my awards?***

Each award granted under the Plan is evidenced by an award agreement specifying the applicable terms and conditions (including vesting conditions) of such award, which are determined by the Compensation Committee at the time of grant. The award agreement specifies any applicable employment, service or performance objectives that must be satisfied before the award (or portion thereof) vests or becomes exercisable.

In addition, the award agreement may provide for the earlier vesting or exercise of the award, or other modifications, in the event of termination of the applicable grantee's employment or service without cause, due to a resignation for good reason, due to normal retirement, due to death or disability, upon a change in control (each as defined in the Plan), or upon the grant of certain substitute awards. In addition, to the extent permitted by Section 409A of the Code, the Compensation Committee may accelerate the vesting of awards, provide for the lapsing of transfer restrictions on such awards (or shares of Common Stock acquired upon exercise of options) or waive any other limitation or requirement applicable to awards in the event of a participant's termination of service by reason of death, disability or normal retirement, or in the case of unforeseeable emergency or other special circumstances.

### **3.10**     ***What happens to my awards upon a termination of my service?***

Except as provided in the applicable award agreement, upon a grantee's termination of employment or service, any then-unvested award (or portion thereof) will be cancelled and forfeited and the grantee will have no further rights with respect to such award (or portion thereof).

### **3.11**     ***Are there other forfeiture restrictions applicable to my awards?***

All awards granted under the Plan are subject to deduction, forfeiture, recoupment or similar requirement in accordance with any clawback policy that may be implemented by the Company from time to time, including such policies that may be implemented after the date an award is granted, pursuant to the listing standards of any national securities exchange or association on which the Company's securities are listed or as is otherwise required by the Dodd-Frank Wall Street Reform and Consumer Protection Act or other applicable law, or other agreement or arrangement with a participant.

In addition, an award agreement under the Plan may provide that, if the Board or the Compensation Committee determines that a participant has engaged in any detrimental activity (as defined in the Plan) during his or her service with the Company or a subsidiary thereof or within a specified period thereafter, then, promptly upon

receiving notice of the Board's finding, the participant will: (i) forfeit such award; (ii) return to the Company, in exchange for payment by the Company or a subsidiary thereof of any amount actually paid by the participant for such award, all shares of Common Stock then-held by the participant that were acquired pursuant to such award; (iii) pay to the Company or a subsidiary thereof, with respect to any shares of Common Stock acquired pursuant to such award that were disposed of, an amount in cash equal to the difference between: (x) any amount actually paid by the participant for such award, and (y) the fair market value of such share of Common Stock on the date acquired by the participant; and (iv) pay to the Company or a subsidiary thereof, with respect to any stock options previously exercised by the participant (to the extent that the participant did not retain any shares of Common Stock purchased upon exercise of such stock options), an amount in cash equal to the excess of the fair market value of shares of Common Stock acquired upon exercise of the stock option over the aggregate exercise price. To the extent that such amounts are not paid to the Company or a subsidiary thereof, the Company may seek other remedies, including a set off of the amounts so payable to the Company or a subsidiary thereof against any amounts (including, without limitation, wages or vacation pay) that may be owing from time to time by the Company or such subsidiary to the participant for any reason.

### **3.12 *Are my awards subject to transfer restrictions?***

Generally, awards granted under the Plan are not transferable except by will or the laws of descent and distribution, or otherwise in a manner that protects the Company's interests (as determined by the Board or the Compensation Committee). The Compensation Committee or an authorized officer of the Company may specify at the time of grant that all or a portion of the shares of Common Stock subject to an award will be subject to further restrictions on transfer. The Board or the Compensation Committee may permit transfers of awards (other than ISOs) to certain family members, subject to certain terms and conditions.

### **3.13 *Is my award subject to withholding taxes?***

If the Company is required to withhold federal, state, local or foreign taxes in connection with any payment made or benefit realized by a participant under the Plan and the amounts available to the Company for such withholding are insufficient, the participant will be required to make arrangements satisfactory to the Company for the satisfaction of such withholding tax obligation. The Compensation Committee, in its discretion, may allow the participant to satisfy such obligation by relinquishing a portion of such benefit. If a participant's benefit is to be received in the form of shares of Common Stock and such participant fails to make arrangements for the payment of tax, the Company will withhold such shares having a value equal to the amount required to be withheld.

Notwithstanding the foregoing, if a participant is required to pay the Company an amount required to be withheld, the participant may satisfy such obligation by electing to have withheld, from the shares of Common Stock required to be delivered to the participant under an award, shares having a value equal to the amount required to be withheld or by delivering to the Company other shares of Common Stock held by such participant (with the fair market value of the shares to be withheld being no greater than the minimum amount of taxes required to be withheld or such other amount that will not result in a negative accounting impact).

### **3.14 *What happens to my awards upon a change in control or change in capitalization?***

In the event of any stock dividend, stock split, combination of shares, recapitalization or other change in the Company's capital structure, or any merger, consolidation, spin-off, split-off, spin-out, split-up, reorganization, partial or complete liquidation or other distribution of assets, issuance of rights or warrants to purchase securities, or any other corporate transaction or event having a similar effect, the Board will make or provide for such adjustments: (i) in the number and kind of shares for which awards may be granted, both in the aggregate and the individual limitations each fiscal year; (ii) in the number and kind of shares subject to, and in the other terms of, outstanding awards; (iii) in the exercise price of a stock option; and (iv) as is equitably required to prevent dilution or enlargement of the rights of participants that otherwise would result from such transaction or event, subject to Section 409A of the Code. Such adjustments will be made automatically, without requiring Board action, on the customary arithmetical basis in the case of any stock split, including a stock split effected by means of a stock dividend, and in the case of any other dividend paid in shares of Common Stock. In addition, in the event of any such transaction or event, the Board may take certain other actions regarding outstanding awards, including providing for the substitution or replacement of outstanding awards with cash or other consideration or cancelling outstanding options with exercise prices greater

than the consideration offered in connection with such transaction or event without payment therefor. The Board also will provide for such adjustments in the share limits under the Plan as appropriate to reflect any transaction or event described above, subject to certain limitations in the Plan.

Unless otherwise provided in an award agreement or by the Compensation Committee, if there is a “change in control” of the Company and the resulting entity does not assume, convert or replace awards outstanding under the Plan, such awards will become fully vested and all restrictions thereon will lapse, with any performance objectives deemed satisfied at target level. If the resulting entity assumes, converts or replaces outstanding awards under the Plan, any applicable performance objectives will be deemed attained at target level and such awards will become fully vested upon the participant’s involuntary termination of service without cause or resignation with good reason, in either case, within 18 months following the change in control (or within six months prior to the change in control in certain circumstances).

Notwithstanding the foregoing, in the event of a change in control, the Board may provide for the cancellation of outstanding and unexercised stock options in exchange for a cash payment, to be made within 60 days after the change in control, in an amount equal to the amount by which the highest price per share of Common Stock paid for a share of Common Stock in the change in control exceeds the applicable per-share option exercise price, multiplied by the number of shares of Common Stock subject to the applicable stock option.

If the acceleration of vesting of outstanding awards, together with all other payments or benefits contingent on the change in control within the meaning of Section 280G of the Code, results in any portion of such payments or benefits not being deductible by the Company as a result of the application of Section 280G of the Code, such payments and benefits will be reduced until the entire amount thereof is deductible, unless otherwise provided in a participant’s employment agreement or other arrangement with the Company.

**3.15 *Can the Board amend or terminate the Plan? If so, how could amendments or termination affect my awards?***

The Board may amend or terminate the Plan at any time to the extent permitted by Section 409A of the Code. However, except to the extent permitted by the Plan in connection with certain changes in capital structure, stockholder approval is required for any amendment that would (i) materially increase the benefits accruing to participants under the Plan, (ii) materially increase the number of shares of Common Stock which may be issued thereunder, (iii) materially modify the requirements for participation in the Plan, or (iv) amend any outstanding options to reduce the exercise price thereof, cancel any options in exchange for cash or another award with a lower exercise price, or otherwise “reprice” options, and any amendment that otherwise requires stockholder approval under applicable law or the rules of the applicable stock exchange. In addition, except in connection with certain changes in capital structure, no amendment may materially impair the rights of any participant without his or her consent.

Termination of the Plan will not affect the rights of participants or their successors under any awards outstanding under the Plan and not exercised in full on the date of termination. No new awards may be granted under the Plan after the tenth anniversary of the effective date of the Plan, but all grants made on or prior to such date will continue in effect thereafter subject to the terms of such awards and the Plan.

### **3.16    *What restrictions on resale apply by my awards?***

Purchases and sales of Common Stock by our directors and officers and beneficial owners of more than 10% of the outstanding shares of Common Stock (including shares acquired under the Plan or otherwise) may, under certain circumstances, subject such persons to reporting and/or liability under Section 16 of the Exchange Act. If you are an officer or director of the Company, or beneficial owner of more than 10% of the outstanding shares of Common Stock, you are advised to consult with your own legal advisor regarding the reporting requirements under Section 16 of the Exchange Act that may be applicable to awards granted to you under the Plan and before engaging in transactions involving any Common Stock.

If you are not considered our “affiliate,” as defined in Rule 144 under the Securities Act, you may resell the shares of Common Stock acquired under the Plan without restriction (subject, if applicable, to compliance with Section 16(b) under the Exchange Act). If you are considered our “affiliate,” which is likely if you are either a director or an officer, you may resell such shares in compliance with the requirements of Rule 144 under the Securities Act without registration; however, you will be subject to the notice, volume limitation, manner-of-sale and public information requirements of Rule 144 under the Securities Act.

If, however, you are an employee, director, officer or beneficial owner of more than 10% of the outstanding shares of Common Stock, and are aware of material non-public information regarding us, our securities or any aspect of our business, you cannot sell shares of our Common Stock, whether acquired through the Plan or otherwise, before the information has become public. “Material non-public information” generally includes information about us that is both material to investors (e.g., may impact our stock price) and non-public (not yet disclosed through press releases, newspaper articles or otherwise to the public).

Additionally, if you are a director, officer or employee, under our Policy on Securities Trading you are generally prohibited from purchasing or selling any security of the Company, including shares of Common Stock acquired through the Plan, during the period beginning on the fifteenth day of the last calendar month of each fiscal quarter of the Company and ending after the end of the second full business day following the release of the Company's earnings for that quarter or during any other trading suspension period declared by the Company. Further information about our insider trading compliance policy may be obtained by contacting the Company at the following address:

Attn: Stock Plan Administration  
T-Mobile US, Inc.  
12920 SE 38th Street  
Bellevue, Washington 98006  
Tel.: (425) 383-2134  
Email: stockplan@t-mobile.com.

You are advised to consult with your own legal advisor about the applicability and effect of these restrictions on you.

#### **IV. FEDERAL INCOME TAX CONSEQUENCES ASSOCIATED WITH THE PLAN**

The following is a general summary under current law of the material United States federal income tax consequences to participants in the Plan. This summary deals with the general tax principles that apply and is provided only for general information. Certain kinds of taxes, such as foreign taxes and state and local income taxes, are not discussed. Tax laws are complex and subject to change and may vary depending on individual circumstances and from locality to locality. The summary does not discuss all aspects of income taxation that may be relevant to participants in light of their personal investment circumstances. This summarized tax information is not tax advice.

##### ***Non-Qualified Stock Options***

For federal income tax purposes, if you are granted non-qualified stock options under the Plan, you should not have taxable income on the grant or vesting of the option, nor will we be entitled to any deduction at those times. On exercise of non-qualified stock options you will recognize ordinary income, and we will generally be entitled to a deduction, in each case, in an amount equal to the difference between the fair market value of the Common Stock on the date of exercise and the option exercise price. Your basis for the stock for purposes of determining your gain or loss on subsequent disposition of such shares will be the fair market value of the Common Stock on the date you exercise the option. Any subsequent gain or loss will be taxable as capital gain or loss.

##### ***Incentive Stock Options***

There is no taxable income to you when you are granted an incentive stock option, when it vests or when the option is exercised. However, the amount by which the fair market value of the shares of Common Stock at the time of exercise exceeds the option exercise price may be an "item of adjustment" for you for purposes of the alternative minimum tax. Gain realized by you on the sale of the shares acquired upon the exercise of an incentive stock option is taxable at capital gains rates, and no tax deduction is available to the Company, unless you dispose of the shares within (i) two years after the date of grant of the option or (ii) one year after the date the shares were transferred to you on exercise.

If the shares of Common Stock are sold or otherwise disposed of before the end of either the two-year or one-year period specified above, you will recognize ordinary income, and the Company will generally be entitled to a corresponding deduction equal to the lesser of (i) the excess of the fair market value of the shares of Common Stock on the exercise date over the exercise price, or (ii) the excess of the amount realized on the disposition over the exercise price for the shares of Common Stock. If such a sale or disposition takes place in the year in which you exercise the option, the income you recognize upon your sale or disposition of the shares will not be considered income for alternative minimum tax purposes. Otherwise, if you sell or otherwise dispose of the shares before the end of either the one-year or two-year period specified above, the maximum amount that will be included as alternative minimum tax income is the gain, if any, you recognize on the disposition of the shares.

An incentive stock option exercised more than three months after a termination of your employment, other than by reason of death or disability, will be taxed as a non-qualified stock option, and you will be deemed to have received income on the exercise taxable at ordinary income rates. We will be entitled to a tax deduction equal to the ordinary income, if any, recognized by you.

##### ***Restricted Stock Units***

You generally will not recognize taxable income upon the grant of RSUs. Instead, you will recognize ordinary income at the time of vesting or payment equal to the fair market value (on the vesting or payment date) of the shares or cash received (less any amount, if any, paid by you for such shares), and we will be entitled to a corresponding deduction.

##### ***Dividend Equivalents***

You generally will not realize taxable income at the time of the grant of the dividend equivalents, and we will not be entitled to a deduction at that time. When a dividend equivalent is paid, you will recognize ordinary income, and we will be entitled to a corresponding deduction.

#### ***Section 409A of the Code***

Certain types of awards under the Plan may constitute, or provide for, a deferral of compensation subject to Section 409A of the Code (“Section 409A”). Unless certain requirements set forth in Section 409A are complied with, holders of such awards may be taxed earlier than would otherwise be the case (e.g., at the time of vesting instead of the time of payment) and may be subject to an additional 20% penalty tax (and, potentially, certain interest penalties and additional state taxes). To the extent applicable, the Plan and awards granted under the Plan have been and will be structured and interpreted to either comply with or be exempt from Section 409A and the Department of Treasury regulations and other interpretive guidance that may be issued under Section 409A. To the extent determined necessary or appropriate by the plan administrator, the Plan and applicable award agreements may be amended to further comply with Section 409A or to exempt the applicable awards from Section 409A.

#### ***Other Tax Consequences***

We recommend that you consult your personal tax advisors with respect to the federal, foreign (if applicable), state and local tax aspects of your participation in the Plan.