See separate instructions.

## Part I Reporting Issuer

1 Issuer's name			2 Issuer's employer identification number (EIN)			
Vistra Corp. F.K.A Vistra Energy Corp						
<b>3</b> Name of contact for additional information	4 Telephone No. of conta	act	5 Email address of contact			
Carla Howard						
6 Number and street (or P.O. box if mail is not delivered to street address) of contact			7 City, town, or post office, state, and ZIP code of contact			
6555 Sierra Drive			Irving, TX 75039			
8 Date of action	9 Classification and	description				
March 31, 2021	Common Stock					
10 CUSIP number         11 Serial number	(s) 12 Ticker s	symbol	13 Account number(s)			
92840M102	VST					
Part II Organizational Action Atta	ch additional statements	if needed. See bad	ck of form for additional questions.			
<b>14</b> Describe the organizational action and, if	applicable, the date of the a	ction or the date aga	inst which shareholders' ownership is measured for			
the action ► On February 23, 2021, Vis	tra Corp.'s board of directed	ors approved and de	eclared a quarterly cash distribution of \$0.15 per			
share on Vistra Corp.'s common stock for a f	otal of \$72,219,948, payab	le on March 31, 202	1 to shareholders of record as of March 17, 2021.			
Part II         Organizational Action Atta           14         Describe the organizational action and, if the action ►           On February 23, 2021, Vis	ch additional statements applicable, the date of the a tra Corp.'s board of directo	ction or the date aga	inst which shareholders' ownership is measured for eclared a quarterly cash distribution of \$0.15 per			

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 ► Based on our reasonable assumptions about our income, deductions, and activities in 2021, we should not have any current and accumulated earnings and profits in 2021. As a result, shareholders should reduce their basis by \$0.15 per share (gain should be recognized by the shareholder to the extent the amount of distribution received exceeds shareholder's basis).
Pursuant to the applicable Treasury Regulations under \$6045B of the IRC, if our assumptions are incorrect we will provide a revised Form 8937 within 45 days of such determination.

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 ► <u>A cash distribution made by a corporation is treated as a taxable dividend to the extent of the current and accumulated earnings and profits of that corporation at the date of the distribution or, in certain cases, at the end of the tax year in which the distribution was made. Based on our reasonable assumptions about our income, deductions, and activities in 2021, we should not have any current and accumulated earnings and profits in 2021.</u>

	937 (12-2						Page		
Part		Organizational Action (continued)	)						
<b>17</b> L	ist the	applicable Internal Revenue Code sectior	n(s) and subsection(s) upon which the tax t	reatmen	t is based <b>Þ</b>	► <u>IRC §301</u>	and IRC §316		
18 (	Can any	resulting loss be recognized?  N/A							
<b>19</b> F	Provide	any other information necessary to imple	ment the adjustment, such as the reportat	ole tax ye	ear 🕨 The r	eportable tax	year is 2021.		
			o determine the tax consequences as it						
	1								
			mined this return, including accompanying sche f preparer (other than officer) is based on all info						
Sign						-	-		
Here	Signa	Signature ►		Date 🕨	11-17-21	11-17-21			
				Dator					
	Print	your name► Carla Howard		Title 🕨	SR VP &	GENERAL TA	AX COUNSEL		
Paid		Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN		

Preparer Use Only Phone no. Firm's address ► Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Firm's EIN ►

Firm's name

►