See separate instructions.

Part I Reporting Issuer

1	Issuer's name					2 Issuer's employer identification number (EIN)				
Vis	tra Corp. F.K.A Vistra E	nergy Corp								
3	Name of contact for add	ditional information 4	Telephone No. of contact			5 Email address of contact				
Car	la 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				
655	55 Sierra Drive				h	rving, TX 75039				
8	Date of action		9 Classi	fication and description						
Sep	otember 30, 2021		Common	Stock						
10	CUSIP number 11 Serial numb			12 Ticker symbol	1	3 Account number(s)				
	92840M102			VST						
P	art II Organizatio	onal Action Attach	additional	statements if needed. S	See back	of form for additional questions.				
14	Describe the organizat	tional action and, if app	licable, the	date of the action or the da	ate again	st which shareholders' ownership is measured for				
	the action ► On July	/ 28, 2021, Vistra Corp.	's board of	directors approved and	declared	a quarterly cash distribution of \$0.15 per				
sha	are on Vistra Corp.'s cor	mmon stock for a total	l of \$72,382	,004, payable on Septem	nber 30, 2	021 to shareholders of record as of				
Sep	otember 16, 2021.									

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		Orga	nizational Action (con	tinued)						
17 L	ist the a	applic	able Internal Revenue Code	section(s) an	d subsection(s) (ioon which the tax t	reatmen	t is based •	 IRC §301 	and IRC §316
		арр.:••					- cullinoi		1110 3001	
18 (Can any	result	ing loss be recognized? ►	N/A						
19 F	Drovido	any of	her information necessary t	o imploment t	ha adjustment	when as the reportab	No tax ve		portable tax	voar is 2021
			Id consult with their tax ac							
Share	noiders	SHOU				Unsequences as it	Telates		iiviuuai cii cu	Instances.
	Under	penalt	ies of perjury, I declare that I h	ave examined	this return, includir	g accompanying sche	dules and	d statements,	and to the bes	t of my knowledge an
	belief,	ıt ıs tru	e, correct, and complete. Decla	aration of prepa	rer (other than offic	er) is based on all info	rmation o	r which prepa	arer nas any kno	owieage.
Sign	n Executed conv on file									
Here	e Signature ► Executed copy on file						11-17-21			
	Print y		me► Carla Howard				Title 🕨	SR VP &	GENERAL TA	X COUNSEL
Paid		Print/	Type preparer's name	Prep	arer's signature		Date		Check 🗌 if	PTIN
Drop									self-employed	

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