

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Vistra Corp. F.K.A. Vistra Energy Corp		2 Issuer's employer identification number (EIN) [REDACTED]	
3 Name of contact for additional information Carla Howard	4 Telephone No. of contact [REDACTED]	5 Email address of contact [REDACTED]	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 6555 Sierra Drive		7 City, town, or post office, state, and ZIP code of contact Irving, TX 75039	
8 Date of action multiple, see attachment		9 Classification and description Common Stock; Preferred Stock	
10 CUSIP number 92840M102	11 Serial number(s) 	12 Ticker symbol VST	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 ► [See attachment](#)
- 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 2022, we should not have any current and accumulated earnings and profits in 2022. As a result, shareholders should reduce their basis by the per share amount shown on attachment \(gain should be recognized by the shareholder to the extent the amount of distribution received exceeds shareholder's basis\). 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 ► [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 2022, we should not have any current and accumulated earnings and profits in 2022.](#)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **IRC §301 and IRC §316**

18 Can any resulting loss be recognized? ► **N/A**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **The reportable tax year is 2022.**
Shareholders should consult with their tax advisor to determine the tax consequences as it relates to their individual circumstances.

**Sign
Here**

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.

Signature ► Executed copy on file

Date ► 2/28/2023

Print your name ► **Carla Howard**

Title ► **SR VP & GENERAL TAX COUNSEL**

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ►

Firm's address ►

Phone no.	
-----------	--

ATTACHMENT TO FORM 8937**Vistra Corp****F8937, Question 14****Common Stock**

On February 23, 2022, Vistra Corp.'s board of directors approved and declared a quarterly cash distribution of \$0.170 per share on Vistra Corp.'s common stock for a total of \$75,041,294, payable on March 31, 2022 to shareholders of record as of March 22, 2022.

On May 4, 2022, Vistra Corp.'s board of directors approved and declared a quarterly cash distribution of \$0.177 per share on Vistra Corp.'s common stock for a total of \$74,658,433, payable on June 30, 2022 to shareholders of record as of June 22, 2022.

On July 28, 2022, Vistra Corp.'s board of directors approved and declared a quarterly cash distribution of \$0.184 per share on Vistra Corp.'s common stock for a total of \$74,981,901, payable on September 30, 2022 to shareholders of record as of September 21, 2022.

On October 31, 2022, Vistra Corp.'s board of directors approved and declared a quarterly cash distribution of \$0.193 per share on Vistra Corp.'s common stock for a total of \$75,359,939, payable on December 29, 2022 to shareholders of record as of December 20, 2022.

Preferred Stock

In February 2022, Vistra Corp.'s board of directors declared a semi-annual cash distribution of \$40.00 per share on Series A 8% Preferred Stock for a total of \$40,000,000, payable in April 2022. In July 2022, Vistra Corp.'s board of directors declared a semi-annual cash distribution of \$40.00 per share on Series A 8% Preferred stock for a total of \$40,000,000, payable in October 2022.

In May 2022, Vistra Corp.'s board of directors declared a semi-annual cash distribution of \$35.97 per share on Series B 7% Preferred Stock for a total of \$35,972,222, payable in June 2022. In October 2022, Vistra Corp.'s board of directors declared a semi-annual cash distribution of \$35.00 per share on Series B 7% Preferred stock for a total of \$35,000,000, payable in December 2022.

F8937, Question 15

Payment Date	Per Share Amount	Security	2022 Dividend Per Share	Non-Dividend Per Share*
3/31/2022	\$ 0.170	Common Stock	\$ -	\$ 0.170
6/30/2022	\$ 0.177	Common Stock	\$ -	\$ 0.177
9/30/2022	\$ 0.184	Common Stock	\$ -	\$ 0.184
12/29/2022	\$ 0.193	Common Stock	\$ -	\$ 0.193
4/15/2022	\$ 40.00	Series A Preferred Stock	\$ -	\$ 40.00
6/15/2022	\$ 35.97	Series B Preferred Stock	\$ -	\$ 35.97
10/17/2022	\$ 40.00	Series A Preferred Stock	\$ -	\$ 40.00
12/15/2022	\$ 35.00	Series B Preferred Stock	\$ -	\$ 35.00

*Gain should be recognized by the shareholder to the extent the amount of distribution received exceeds shareholder's basis.