

Report of Organizational Actions Affecting Basis of Securities

▶ 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 December 30, 2021		9 Classification and description Common 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 ▶ On October 27, 2021, Vistra Corp.'s board of directors approved and declared a quarterly cash distribution of \$0.15 per share on Vistra Corp.'s common stock for a total of \$70,998,078, payable on December 30, 2021 to shareholders of record as of December 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 ▶ 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.

Part II Organizational Action *(continued)*

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 2021. 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 ▶ 02/11/2022

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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.