## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Department of the Treas Internal Revenue Service				► See separate instructions.				
		Issuer		·				
1 Issuer's name					2 Issuer's employer ident	ification number (EIN)		
Atlas Corp.	ct for ac	dditional information	4 Telephor	ne No. of contact	98-1529 <b>5</b> Email address of contact	98-1529261 <b>5</b> Email address of contact		
O Marrie or conta	ot for ac		- Telephor	ic No. of contact	5 Email address of contact			
Atlas Corp. Invest	or Rela	tions		+1-604-638-2575	IR@atlascorporation.com			
6 Number and st	reet (or	P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, star	7 City, town, or post office, state, and ZIP code of contact		
23 Berkeley Square  8 Date of action	e		London, United Kingdom, W	London, United Kingdom, W1J 6HE				
<b>b</b> Date of action			9 Class	sification and description				
January 31, 2022			Series J	Preferred Shares				
10 CUSIP number	•	11 Serial number(		12 Ticker symbol	13 Account number(s)			
Doub II Orror		ional Astion Attac	ala a al altata a a	ATCO/PJ				
					tee back of form for additional quate against which shareholders' owne			
the action ▶	-				s per share to the Series J preferred			
record as of the d			colarea trie i	onowing cash distribution.	s per share to the series s preferred	a stidictionacts of		
\$0.437500 per sha	re held	as of January 28, 20	22 (Q1 distri	butions)				
		_			rity in the hands of a U.S. taxpayer as			
					and accumulated earnings and prof	its of a corporation		
reduce the basis of	of the sr	nares of the corpora	tion pursuan	t to Internal Revenue Code	e 301(c)(2) and 316(a).			
The current year o	listribut	tions are less than th	ne 2022 earni	ings and profits of Atlas Co	orp			
					It and accumulated earnings and pr	ofits and are allocated		
in order of the cas	h distri	butions. The basis	of each share	e held as of the dates of re	cord should not be affected.			
16 Describe the	calculat	ion of the change in b	asis and the	data that supports the calcu	lation, such as the market values of s	securities and the		
valuation dat	es ► <sub>Ba</sub>	sed on Atlas Corp's	current and	accumulated earnings and	profits, the full amount of the distr	ributions per		
					ed in order of cash distributions. T			
share held as of the	ne date	of record should no	t be affected					

Pa	rt II		Organizational Action (contin	nued)			, , , , , , , , , , , , , , , , , , , ,
17	List	the a	applicable Internal Revenue Code se	ection(s) and subsection(s) upon whic	n the tax treatment is	s based ▶	IRC 316 and 301(c)
18				or US federal income tax purposes,	the distributions wi	ill not resu	ılt in any tax loss for any
com	mon :	shar	reholder of Atlas Corp.				
19	Prov	vide	any other information necessary to i	mplement the adjustment, such as th	e reportable tax year	► The rep	ortable tax year is 2022.
	b	Jnder belief,	penalties of perjury, I declare that I have it is true, correct, and complete. Declara-	e examined this return, including accompa- tion of preparer (other than officer) is based	inying schedules and st I on all information of wl	tatements, a hich prepare	nd to the best of my knowledge and rhas any knowledge.
Sigi		,					
Her	_	Siana	ture > (Isnause)		Date ►	March 11, 2	022
		olyria	.ure P		Date	1714101111,2	V22
_	_   P	Print y	your name ► GRAHAM TALBOT		Title ► C	FO	
Pai			Print/Type preparer's name	Preparer's signature	Date		Check if PTIN
	par	er					elf-employed
	On		Firm's name ►				Firm's EIN ▶
Ca	l Ea	200	Firm's address >	antal to: Danartmant of the Turner	ntornal Davisson Com		Phone no.
Senc	ı Lolu	11 09	or uncluding accompanying statement	ents) to: Department of the Treasury,	memai nevenue Ser	vice, Ugae	II, UI 042UI-UU34