Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting I	ssuer			·	
1 Issuer's name				2 Issuer's employer identification number (EIN)	
411 0				00.4500074	
Atlas Corp. 3 Name of contact for add	ditional information	98-1529261 5 Email address of contact			
3 Name of Contact for auc	ntional information	4 releption	e No. of contact	5 Email address of contact	
Atlas Corp. Investor Relations			+1-604-638-2575	IR@atlascorporation.com	
6 Number and street (or P	O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact			
23 Berkeley Square 8 Date of action			London, United Kingdom, W1J 6HE 9 Classification and description		
b Date of action		9 Olass	sincation and description		
January 30, 2023		Series H	Preferred Shares		
10 CUSIP number 11 Serial number(s)		s)	12 Ticker symbol	13 Account number(s)	
Y0436Q141 Part II Organization	nal Action Attac	sh additiona	ATCO/PH	ee back of form for additional questions.	
				tte against which shareholders' ownership is measured for	
_				s per share to the Series H preferred shareholders of	
record as of the dates spec			onowing oddin didnibations	s por situate to the correst profession and endiades of	
\$0.492188 per share held a	s of January 27, 20	23 (Q1 distril	outions)		
AF December the constitution			San and the basels of the consen	The first book of the LO book of the Lorentz of the	
				rity in the hands of a U.S. taxpayer as an adjustment per	
reduce the basis of the sha				and accumulated earnings and profits of a corporation	
reduce the basis of the sha	ares or the corporat	ilon pursuam	t to internal Revenue Code		
The current year distribution	ons are less than th	ne 2023 earni	ngs and profits of Atlas Co	Drp.	
As a result, the basis of ea					
		ction is base	d on the 2023 forecasted e	earnings and profits, which are estimates and subject to	
change as the year progres					
The actual basis reduction	will be determined	once the 202	23 earnings and profits cor	mputations are completed.	
16 Describe the calculation	on of the change in h	asis and the	data that supports the calcu	lation, such as the market values of securities and the	
	-		• •	profits, the full amount of the distributions per	
				ed in order of cash distributions. The basis of each	
share held as of the date o					

Par	t II	Organizational Action (continued)						
17	List th	ne applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tre	eatment is based ▶	IRC 316 and 301(c)			
18	Can a	ny resulting loss be recognized? ► For US	federal income tax purposes, the distrib	outions will not res	ult in any tax loss for any			
Serie	s H pr	eferred shareholder of Atlas Corp.						
19	Provid	de any other information necessary to implen	nent the adjustment, such as the reportable	e tax year ▶ <u>The re</u>	portable tax year is 2023.			
	Und	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.						
Sign Here	_	inature > (ISPAGSE)		Date ► March 10,	2023			
		nt your name ► GRAHAM TALBOT	Preparer's signature	Title ► CFO Date	DTIN			
Paid		Print/Type preparer's name	i reparer a signature		Check if if self-employed			
	pare							
Use	Only	y Firm's name ► Firm's address ►			Firm's EIN ► Phone no.			
Send	Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054							