## Form **8937** (December 2017)

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

internal nevenue Service			- coo coparato mon action	
Part I Reporting I	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Atlas Corp.				98-1529261
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact
Atlan Comp. Inventor Deleti		ID@atlaccomparation com		
Atlas Corp. Investor Relati		IR@atlascorporation.com		
6 Number and street (or P	.O. box ii maii is no	i delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
23 Berkeley Square		London, United Kingdom, W1J 6HE		
8 Date of action		9 Class	sification and description	
October 30, 2023		Series H	Preferred Shares	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
Y0436Q141			ATCO/PH	
	o <b>nal Action</b> Atta	ch additiona		See back of form for additional questions.
14 Describe the organizat	tional action and, if	applicable, the	e date of the action or the c	late against which shareholders' ownership is measured for
the action ► During	2023, Atlas Corp. c	leclared the f	ollowing cash distribution	ns per share to the Series H preferred shareholders of
record as of the dates spec			· ·	·
\$0.492188 per share held a	s of January 27, 20	023 (Q1 distri	butions)	
\$0.492188 per share held a	<b>'</b>	•	· · · · · · · · · · · · · · · · · · ·	
\$0.492188 per share held a				
\$0.492188 per share held a	s of October 27, 20	023 (Q4 distri	butions)	
15 Describe the quantitat	ive effect of the org	anizational act	tion on the basis of the sec	urity in the hands of a U.S. taxpayer as an adjustment per
				and accumulated earnings and profits of a corporation
reduce the basis of the sha				
The current year distribution	ons are less than t	ne 2023 earni	ngs and profits of Atlas C	Corp.
As a result, the basis of ea	ich share held as o	f the date of r	record should not be affect	cted.
Note that the O4 year to de	ata 2022 basis radu	ation is been	d on the 2022 forcested	corpings and profits, which are estimates and subject to
change as the year progres		iction is base	d on the 2023 forecasted	earnings and profits, which are estimates and subject to
		d once the 20	23 earnings and profits co	omputations are completed.
				- process and a second process
	~		• •	ulation, such as the market values of securities and the
				d profits, the full amount of the distributions per
			and profits and are alloca	ated in order of cash distributions. The basis of each
share held as of the date o	of record should no	t be affected.		

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ RC 316 and 301(c)  18 Can any resulting loss be recognized? ▶   For US federal Income tax purposes, the distributions will not result in any tax loss for any series it preferred shareholder of Atlas Corp.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2023.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2023.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2023.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2023.  20 Sign Here   Under penalties of perjay, I deciate that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, is thus, correct, and complete. Declaration of prepare other than officer is based and information of viricin prepare in a surplement of the treatment of the prepare is a great to the penalties of perjay. I deciate that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, is thus, correct, and complete. Declaration of prepare to other than officer is based and information of viricin prepare in a surplement of the treatment of the treatme	Par	I	Organizational Action (conti	nued)						
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