## 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	Issuer			-	
1 Issuer's name		2 Issuer's employer identification number (EIN)			
Atlas Corn				98-1529261	
Atlas Corp.  3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact	
• Hamo of contact for day		2 Email address of softast			
Atlas Corp. Investor Relations			+1-604-638-2575	IR@atlascorporation.com	
6 Number and street (or F	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			
• Date of action		Jolast	sification and description		
January 30, 2024		Series J	Preferred Shares		
10 CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account number(s)	
Doubli Ourreniesti		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
				tee back of form for additional questions.  ate against which shareholders' ownership is measured for	
_				per share to the Series J preferred shareholders of	
record as of the dates spe		ecial ed tile ii	onowing cash distribution	per strate to the Series 5 preferred strateholders of	
\$0.437500 per share held a	as of January 29, 20	24 (Q1 distri	outions)		
				rity 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 distributi	ons are less than th	ne 2024 earni	ngs and profits of Atlas Co	orp.	
As a result, the basis of ea	ach share held as of	the date of r	ecord should not be affect	ted.	
		ction is base	d on the 2024 forecasted e	earnings and profits, which are estimates and subject to	
change as the year progre		once the 20	23 earnings and profits co	mputations are completed.	
The detail busis reduction	r will be determined	Office the 20.	20 carnings and proms con	imputations are completed.	
	_			llation, such as the market values of securities and the	
				profits, the full amount of the distributions per	
			and profits and are allocate	ed in order of cash distributions. The basis of each	
share held as of the date of	of record should not	t be affected.			

Pa	rt II	Organizational Action (continued)		
17	List th	ne applicable Internal Revenue Code section(s) and subsection(s) upon v	hich the tax treatment is based ▶	IRC 316 and 301(c)
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18		any resulting loss be recognized? ► For US federal income tax purpo	ses, the distributions will not resu	ılt in any tax loss for any
Serie	es J pr	eferred shareholder of Atlas Corp.		
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19	Provid	de any other information necessary to implement the adjustment, such a	s the reportable tax year ▶ The rep	ortable tax year is 2024.
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Sig	be	nder penalties of perjury, I declare that I have examined this return, including according, it is true, correct, and complete. Declaration of preparer (other than officer) is the structure of the correct of the corre		
Her	۵	gnature▶	Date ► MARCH 14,	2024
	الالا		Date WIARCH 14,	202 E
	Pri	int your name ► KRISTA YEUNG	Title ► VP, ACCOU	INTING
Pai		Print/Type preparer's name Preparer's signature	Date	Check if if elf-employed
			F	irm's EIN ▶
Use Only		Firm's address ▶	F	Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054