

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <b>VIA RENEWABLES, INC.</b>		2 Issuer's employer identification number (EIN) <b>46-5453215</b>	
3 Name of contact for additional information <b>MIKE BARAJAS</b>		4 Telephone No. of contact <b>832-217-1827</b>	5 Email address of contact <b>MBARAJAS@VIARENEWABLES.COM</b>
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>12140 WICKCHESTER LANE, SUITE 100</b>		7 City, town, or post office, state, and ZIP code of contact <b>HOUSTON, TX 77079</b>	
8 Date of action <b>VARIOUS</b>		9 Classification and description <b>COMMON AND PREFERRED STOCK</b>	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol <b>VIA VIASP</b>	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 ▶ **IN 2021, VIA RENEWABLES, INC. MADE DISTRIBUTIONS TOTALING \$ 18,790,967 TO ITS SHAREDHOLDERS.**

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 ▶ **VIA RENEWABLES, INC. ISSUED DISTRIBUTIONS OF \$1,951,000 IN JANUARY 2021, \$2,651,195 IN MARCH 2021, AND \$1,951,000 IN APRIL 2021 THAT WERE TREATED AS DIVIDENDS. ADDITIONALLY, THE COMPANY MADE DISTRIBUTIONS OF \$2,677,495 IN JUNE 2021, \$1,951,000 IN JULY 2021, \$2,822,495 IN SEPTEMBER 2021, \$1,951,000 IN OCTOBER 2021, AND \$2,835,781 IN DECEMBER 2021 THAT WERE TREATED AS RETURNS OF CAPITAL. THE PORTION OF THESE DISTRIBUTIONS THAT CONSTITUTED A RETURN OF CAPITAL DECREASED A SHAREHOLDER'S BASIS IN ITS VIA RENEWABLES, INC. SHARES. ANY PORTION OF THESE DISTRIBUTIONS THAT EXCEEDED A SHAREHOLDER'S BASIS IN ITS VIA RENEWABLES, INC. SHARES IS TAXED AS A CAPITAL GAIN TO THE SHAREHOLDER.**

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 ▶ **VIA RENEWABLES, INC. HAS DETERMINED THAT THESE DISTRIBUTIONS WILL BE TREATED PARTIALLY AS DIVIDENDS AND PARTIALLY AS RETURNS OF CAPITAL UNDER SECTION 301(c).**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► SECTIONS 301(a), 301(c), 312(a), 316(a), 317(a), AND TREASURY REGULATION 1.1502-33.

18 Can any resulting loss be recognized? ► THESE DISTRIBUTIONS WOULD NOT CREATE A LOSS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE ADJUSTMENT TO BASIS WOULD BE TAKEN INTO ACCOUNT IN THE TAX YEAR OF THE SHAREHOLDER DURING WHICH THE DISTRIBUTION WAS RECEIVED (e.g. 2021 FOR CALENDAR YEAR TAXPAYERS).

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

Signature ► Mike Barajas Date ► 4/7/22

Print your name ► MIKE BARAJAS Title ► CHIEF FINANCIAL OFFICER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>THOMAS ALLEN</u>	<u>Thomas Allen</u>	<u>04/07/22</u>		<u>P01265333</u>
	Firm's name ► <u>RSM US LLP</u>	Firm's EIN ► <u>42-0714325</u>		Phone no. <u>713-625-3500</u>	
Firm's address ► <u>1330 POST OAK BLVD, SUITE 2400, HOUSTON, TX 77056</u>					