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 STORE CAPITAL CORPORATION	**2 Issuer's employer identification number (EIN)** 45-2280254

3 Name of contact for additional information TREVOR S. GOSS	**4** Telephone No. of contact 480-256-1100	**5** Email address of contact TGOSS@STORECAPITAL.COM

6 Number and street (or P.O. box if mail is not delivered to street address) of contact 8377 E. HARTFORD DR. STE. 100	**7** City, town, or post office, state, and ZIP code of contact SCOTTSDALE, AZ 85255

8 Date of action OCTOBER 17, 2022	**9** Classification and description COMMON STOCK

10 CUSIP number 862 121 100	**11** Serial number(s)	**12** Ticker symbol STOR	**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 ▶ A CASH LIQUIDATING DISTRIBUTION OF $0.41 PER SHARE TO HOLDERS OF COMMON STOCK WAS DECLARED AND PAID ON SEPTEMBER 19, 2022 AND OCTOBER 17, 2022, RESPECTIVELY. THIS DISTRIBUTION IS PART OF A SERIES OF DISTRIBUTIONS IN COMPLETE LIQUIDATION OF STORE CAPITAL CORPORATION ("STORE" OR "THE COMPANY"). ON SEPTEMBER 15, 2022, STORE'S BOARD OF DIRECTORS APPROVED THE LIQUIDATION AND DISSOLUTION OF THE COMPANY PURSUANT TO A PLAN OF LIQUIDATION, WHICH WAS APPROVED BY STOCKHOLDERS ON DECEMBER 9, 2022.

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 ▶ SEE STATEMENT 1

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 ▶ SEE STATEMENT 1

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTIONS 331 & 346

18 Can any resulting loss be recognized? ▶ SEE STATEMENT 1

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THIS ORGANIZATIONAL ACTION IS REPORTABLE WITH RESPECT TO THE TAX YEAR OF THE STOCKHOLDER DURING WHICH THE DISTRIBTUION WAS RECEIVED (E.G. 2022 FOR CALENDAR YEAR TAXPAYERS).

Sign Here

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.

Signature ▶ TSG Date ▶ 1/23/23

Print your name ▶ TREVOR S. GOSS Title ▶ VP - TAX

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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

FORM 8937, PART II, LINES 15, 16, & 18

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FOR U.S. FEDERAL INCOME TAX PURPOSES, THE LIQUIDATING DISTRBUTION WILL BE TREATED AS PART OF A SERIES OF DISTRIBUTIONS IN COMPLETE LIQUIDATION OF STORE CAPITAL CORPORATION (“STORE”). LIQUIDATING DISTRBUTIONS RECEIVED BY STOCKHOLDERS ARE TRATED AS FULL PAYMENT IN EXCHANGE FOR THEIR SHARES OF STORE COMMON STOCK. A STOCKHOLDER WILL RECOGNIZE GAIN AS A RESULT OF THE LIQUIDATING DISTRIBUTION TO THE EXTENT THAT THE VALUE OF THE LIQUIDATING DISTRIBUTION ($0.41 PER SHARE) RECEIVED BY THE STOCKHOLDER, WITH RESPECT TO A SHARE, EXCEEDS THE STOCKHOLDER’S ADJUSTED TAX BASIS IN THE SHARE. A STOCKHOLDER CANNOT RECOGNIZE A LOSS ON A LIQUIDATING DISTRIBUTION UNTIL THE FINAL LIQUIDATING DISTRIBUTION IS RECEIVED. STOCKHOLDERS SHOULD CONSULT WITH THEIR TAX ADVISORS FOR ASSITANCE WITH ADJUSTING THE TAX BASIS OF THEIR SHARES AS WELL AS DETERMINING THE AMOUNT AND CHARACTERIZATION OF THE INCOME RECOGNIZABLE WITH RESPECT TO THIS ORGANIZATIONAL ACTION.