STORE CAPITAL CORPORATION
FORM 8937 COVER SHEET

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THE 2023 FORM 8937 FOR STORE CAPITAL CORPORATION RELATES TO THE LIQUIDATING DISTRIBUTION PAID TO ALL SHAREHOLDERS OF RECORD ON FEBRUARY 3, 2023. THIS FORM HAS BEEN POSTED TO THE COMPANY WEBSITE TO ASSIST SHAREHOLDERS WITH DETERMINING THEIR 2023 ESTIMATED TAX OBLIGATIONS, IF ANY, ATTRIBUTBALE TO AND/OR IMPACTED BY THE GAIN OR LOSS RECOGNIZED ON THE LIQUIDATION OF THEIR SHARES. INFORMATION CONTAINED WITHIN THIS FILING WILL BE REPORTABLE BY SHAREHOLDERS ON THE TAX FILING RELATED TO THE YEAR WITHIN WHICH THE FINAL LIQUIDATING DISTRIBUTION IS RECEIVED. PLEASE REFER TO THE ATTACHED FORM AND CORRESPONDING STATEMENT FOR ADDITIONAL DETAILS.

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 FEBRUARY 3, 2023	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 ▶ ON SEPTEMBER 15, 2022 AND DECEMBER 9, 2022, THE LIQUIDATION AND DISSOLUTION OF STORE CAPITAL CORPORATION ("STORE" OR "THE COMPANY") PURSUANT TO A PLAN OF LIQUIDATION, WAS APPROVED BY THE COMPANY'S BOARD OF DIRECTORS AND SHAREHOLDERS, RESPECTIVELY. ACCORDING TO THIS PLAN, STORE IS TO MAKE A SERIES OF LIQUIDATING DISTRIBUTIONS WHICH WILL RESULT IN THE COMPLETE LIQUIDATION OF EACH SHAREHOLDER'S INVESTMENT. ON FEBRUARY 3, 2023, THE COMPANY PAID THE FINAL LIQUIDATING CASH DISTRIBUTION OF $32.25 PER SHARE TO SHAREHOLDERS OF RECORD AS OF THAT DATE.

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 SHAREHOLDER DURING WHICH THE DISTRIBTUION WAS RECEIVED (E.G. 2023 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 ▶ Date ▶ 02/17/2023

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 DISTRIBUTION WILL BE TREATED AS THE FINAL DISTRIBUTION IN A SERIES OF DISTRIBUTIONS IN COMPLETE LIQUIDATION OF STORE CAPITAL CORPORATION (“STORE”). LIQUIDATING DISTRIBUTIONS RECEIVED BY SHAREHOLDERS ARE TREATED AS FULL PAYMENT IN EXCHANGE FOR THEIR SHARES OF STORE COMMON STOCK. A SHAREHOLDER WILL RECOGNIZE GAIN AS A RESULT OF THE LIQUIDATING DISTRIBUTION TO THE EXTENT THAT THE VALUE OF THE LIQUIDATING DISTRIBUTION ($32.25 PER SHARE) RECEIVED BY THE SHAREHOLDER, WITH RESPECT TO A SHARE, EXCEEDS THE SHAREHOLDER’S ADJUSTED TAX BASIS IN THE SHARE. A SHAREHOLDER CAN ONLY RECOGNIZE A LOSS, TO THE EXTENT APPLICABLE, DURING THE TAX YEAR WITHIN WHICH THE FINAL LIQUIDATING DISTRIBUTION IS RECEIVED. SHAREHOLDERS SHOULD CONSULT WITH THEIR TAX ADVISORS FOR ASSISTANCE WITH COMPUTING THE TAX BASIS OF THEIR SHARES AS WELL AS DETERMINING THE AMOUNT AND CHARACTERIZATION OF THE INCOME RECOGNIZABLE WITH RESPECT TO THIS ORGANIZATIONAL ACTION.