Entergy Corporation has determined that distributions made during the year 2022 are non-dividend distributions rather than dividend distributions because the distributions were not paid out of either current or accumulated earnings and profits.

These distributions should be treated as a return of capital to the extent that the shareholder has basis.
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

Internal Revenue Code Sections 301(c) and 316(a)

18 Can any resulting loss be recognized? ► No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

Reportable tax year is 2022

Signature ► Mark A. Keppler

Date ► 01/11/2023

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.

Print your name ► Mark A. Keppler

Title ► Tax Officer

Paid Preparer Use Only

Print/Type preparer’s name
Preparer’s signature
Date
Check □ if self-employed
PTIN

Firm’s name ►
Firm’s address ►
Firm’s EIN ►
Phone no.

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