



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **§ 301 and § 316**

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ **The organization action does not result in the recognition of loss for U.S. federal income tax purposes.**

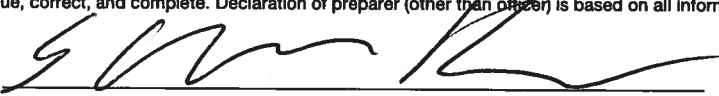
Multiple horizontal lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **See Attachment**

Multiple horizontal lines for providing other necessary information for the adjustment.

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 ▶  Date ▶ 1/15/2019

Print your name ▶ **Christopher Krupa** Title ▶ **Vice President and Corporate Tax Officer**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

**NRG Energy, Inc.**

**Report of Organizational Actions Affecting Basis of Securities**

**Part II, Item 14**

As a consequence of NRG Energy, Inc.'s ("NRG") on-going transformation plan activities during 2018, the company generated negative current earnings & profits ("E&P").

**Part II, Item 15**

Dividends paid in excess of the current and accumulated E&P of a corporation reduce the basis of the shares of the corporation pursuant to Internal Revenue Code §301(c)(2) and §316(a).

NRG made cash distributions to holders of each share of common stock on select record dates. At this time, and based upon reasonable assumptions made by NRG, the distributions are expected to be non dividend distributions, thereby reducing each shareholder's basis by the amount of the distributions.

**Part II, Item 16**

At this time, and based upon reasonable assumptions by NRG, the full amount of the 2018 distributions paid per share on the common stock should reduce the basis of each share of common stock held by each shareholder as NRG is not expected to have any E&P (current or accumulated) as of December 31, 2018. Pursuant to the applicable Treasury Regulations under IRC §6045B, if these assumptions turn out to be incorrect, NRG will file a corrected Form 8937 within 45 days of such determination.

**Part II, Item 19**

The reportable tax year is 2018.