## 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			2 Issuer's employer identification number (EIN)		
Harvest Oil & Gas Corp.				83-0656612	
3 Name of contact for ac	dditional information	ne No. of contact	5 Email address of contact		
Investor Relations			713.651.1144	https://www.hvstog.com/contact-us	
6 Number and street (or	P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact	
D.O. Day 25 400				Houston TV 7724F	
P.O. Box 25408  8 Date of action		sification and description	Houston, TX 77265		
• Bate of dotton		J Grace	sinoadon ana accomption		
January 17, 2023		Stock - 0	Common		
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)	
41755V201	US41755V		OTC EXPERT MARKET: HRST		
	THE RESERVE AND ADDRESS OF THE PARTY OF THE			ck of form for additional questions.	
		• •	The state of the s	ainst which shareholders' ownership is measured for	
				e to holders of common stock was announced. On	
January 17, 2023 the dist	ribution was paid. T	he distributio	on is part of a series of distribution	ons that are expected to result in a complete	
liquidation of Harvest Oil	& Gas Corp. On Apı	ril 9, 2021 the	Company's Board of Director's	approved the Plan of Distribution pursuant to filing	
of a Certificate of Dissolu	ution on January 26,	2021.			
15 Describe the quantit	ative effect of the orga	anizational ac	tion on the basis of the security in	the hands of a U.S. taxpayer as an adjustment per	
•	tage of old basis ► S				
share or as a percent	age of old basis F 3	ee Statemen	L I		
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			10000		
16 Describe the calcula	tion of the change in	hacic and the	data that supports the calculation	, such as the market values of securities and the	
		basis and the	data that supports the calculation	, such as the market values of securities and the	
valuation dates ► Se	ee Statement 1				
Samuel Sa					

belief, it is true, correct, and comblete. Declaration of preparer/(other than officer) is based on all information of which preparer has any knowledge.  Sign Here  Signature ▶  Print your name ▶ Lance Sepulvado  Title ▶ Chief Financial Officer  Date  Print Your name ▶ Lance Sepulvado	Part I		Organizational Action (continued)		. ago
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 ➤ N/A    Uniter presides of projary, I shelf-life than I have flowerised the behavior, including accompanying schedules and extensions, and to the best of my lenvindage and behavior to shirt preparer has any shrowledge and behavior to shirt preparer has any shrowledge. Sign lenvin	47 11				
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## **PART II, LINES 15, 16 AND 18**

In general, the liquidating distribution will be treated for U.S. federal income tax purposes as part of a series of distributions that are expected to result in a complete liquidation of Harvest Oil & Gas Corp. ("Harvest") in which amounts received by stockholders are treated as full payment in exchange for their shares of Harvest common stock. The liquidating distribution will first be applied against and reduce a stockholder's adjusted tax basis in its Harvest common stock. A stockholder will recognize gain as a result of the liquidating distribution to the extent that the value of the liquidating distribution (\$3.75 per share) received by the stockholder with respect to a share exceeds the stockholder's adjusted tax basis in the share. A stockholder generally cannot recognize a loss on a liquidating distribution until the final liquidating distribution is made. If a stockholder holds different blocks of Harvest common stock (generally as a result of having acquired shares at different times or at different prices), gain or loss is calculated separately with respect to each such block.