

Amended Form 8937 For June 1, 2021 Distribution

Form **8937**

(December 2017)

Department of the Treasury
Internal Revenue Service**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer**1** Issuer's name

FirstEnergy Corp

2 Issuer's employer identification number (EIN)

34-1843785

3 Name of contact for additional information**4** Telephone No. of contact**5** Email address of contact

Greg Gawlik

1-800-643-9877

taxservices@firstenergycorp.com

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

76 South Main Street

Akron, Ohio 44308

8 Date of action**9** Classification and description

June 1, 2021

Distribution on common stock

10 CUSIP number**11** Serial number(s)**12** Ticker symbol**13** Account number(s)

337932107

FE

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 June 1, 2021, FirstEnergy Corp. ("FE") paid a quarterly distribution of \$0.39 per common share to its shareholders of record as of May 7, 2021.

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 ▶ Approximately 100% of the distribution paid on June 1, 2021 is not a dividend, and will be treated as nontaxable return of capital to the extent of the shareholders' tax basis. Tax basis in the common shares will be reduced by the amount of the nontaxable portion of the distribution. Any amount in excess of a shareholder's tax basis will be treated as gain for U.S. federal income tax purposes. Shareholders should consult their own tax advisors to determine the income tax consequences of their specific situation. FE is providing this Form for informational purposes only and not as legal or tax advice.

This amended Form 8937 supersedes the prior Form posted for the June 1, 2021 distribution.

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 ▶ Pursuant to Internal Revenue Code sections 301(c) and 316(a), the taxability of the distribution is based on FE's earnings and profits as computed for U.S. federal income tax purposes. FE's estimated current and accumulated earnings and profits applicable to 2021 distributions supports the disclosure that approximately 100% of the June 1, 2021 distribution is a nontaxable return of capital to the extent of the shareholders' tax 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? ► N/A

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

Shareholders should consult their own tax advisors to determine the income tax consequences of their specific situation. FE is providing this Form for information purposes only and not as legal or tax advice.

**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 ►

Gregory J. Gawlik

Date ►

9-27-2021

Print your name ► Gregory J. Gawlik

Title ► Assistant Controller, 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.