



FAQs: Cedar Fair / Six Flags Merger

When was the merger effective?

The merger transaction closed on July 1, 2024.

Is the new Six Flags combined entity a publicly traded partnership?

No. Six Flags Entertainment Corporation is a new entity structured as a C Corporation and publicly traded on the NYSE under the ticker symbol "FUN".

Will I still own partnership units?

No. As of July 2, 2024, Cedar Fair, L.P. unitholders received one share of common stock in the newly formed Six Flags Entertainment Corporation for each unit owned in Cedar Fair, L.P. prior to the merger. For example, an investor owning 100 partnership units of Cedar Fair, L.P. will now own 100 shares of common stock of Six Flags Entertainment Corporation (NYSE: FUN).

Will I own common stock shares?

Yes. As of July 2, 2024, Cedar Fair unitholders received one share of common stock in the newly formed Six Flags Entertainment Corporation for each unit previously owned in Cedar Fair, L.P. prior to the merger. For example, an investor owning 100 partnership units of Cedar Fair, L.P. will now own 100 shares of common stock of Six Flags Entertainment Corporation (NYSE: FUN).

How many common stock shares will I receive?

As of July 2, 2024, Cedar Fair unitholders received one share of common stock in the newly formed Six Flags Entertainment Corporation for each unit owned in Cedar Fair, L.P. prior to the merger. For example, an investor owning 100 partnership units of Cedar Fair, L.P. will now own 100 shares of common stock of Six Flags Entertainment Corporation (NYSE: FUN).

Should I expect to receive a quarterly distribution post-merger?

No. With the merger completion, Cedar Fair, L.P. ceases to exist, as such, no further partnership distributions can be paid.

Should I expect to receive the special dividend?

No. The special dividend payable on July 1, 2024, does not include Cedar Fair, L.P. unitholders. The dividend is payable to stockholders of record of the former Six Flags (NYSE: SIX) on June 28, 2024, who held their shares through the merger's closing.

Will the new Six Flags Entertainment Corporation pay a dividend?

The declaration and payment of dividends will be at the discretion of the new combined company's board of directors.

Will I continue to receive a Schedule K-1?

Unitholders will receive a final Schedule K-1 for the 2024 tax year in March 2025 once broker and nominee trading data reporting has occurred, generally in late January. State schedules and Schedule K-3 will follow soon after.

How will the merger transaction be shown on Schedule K-1?

Cedar Fair will provide unitholders with a Schedule K-1, marked as final, that includes a normal reporting of partnership income, deductions, gains, losses, and distributions from the beginning of the tax year through the closing date of the merger, July 1, 2024.

Will the merger transaction be a taxable event?

Generally not, however, there are certain circumstances described in further detail in the Form S-4 registration statement form CopperSteel HoldCo., Inc., including in the sections entitled “Summary—Material U.S. Federal Income Tax Consequences of the Mergers to Cedar Fair” and “Material U.S. Federal Income Tax Consequences for Cedar Fair Unitholders”, and in Section 8.8(a) (Tax Treatment) of the merger agreement, that may result in tax consequences to unitholders upon closing. Please contact your qualified tax professional for guidance.

How will my cost basis be affected upon closing of the merger transaction?

Investments with a positive tax basis at the close of the merger transaction will see that basis carry over to the new common stock shares. Please see the S-4 section entitled “Material U.S. Federal Income Tax Consequences for Cedar Fair Unitholders” for additional information on tax basis.

Can Cedar Fair or Six Flags provide me with my initial cost basis?

No. Cedar Fair and Six Flags do not maintain this information. For your individual cost-basis information, please contact your broker or the transfer agent holding your investment account.

Will the conversion’s tax impact for unitholders be the same as selling their existing units?

Generally no, however, this may be determined based on the unitholder’s tax basis in the current partnership. Tax consequences of the merger are disclosed in Section 8.8 (Tax Matters) of the merger agreement and discussed in further detail in the S-4, including in the sections entitled “Summary—Material U.S. Federal Income Tax Consequences of the Mergers to Cedar Fair” and “Material U.S. Federal Income Tax Consequences for Cedar Fair Unitholders.” Please contact your qualified tax professional for guidance.

What if I have additional tax-related questions?

Please contact your qualified tax professional for guidance.

Where can I learn more about the merger transaction?

Please refer to the U.S. Securities and Exchange Commission website for additional information. The preliminary Form S-4 Registration Statement for CopperSteel HoldCo, Inc. containing the merger agreement and additional information on the merger transactions can be found [here](#), as well as any amendments or additional filings which may be made by Cedar Fair, Six Flags and/or CopperSteel HoldCo., Inc.