

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ CEDAR FAIR, L.P. AND SIX FLAGS ENTERTAINMENT CORPORATION HAVE STRUCTURED THE MERGERS, TAKEN TOGETHER, TO QUALIFY AS A TRANSACTION WITHIN THE MEANING OF SECTION 351 OF THE INTERNAL REVENUE CODE, AS AMENDED, INCLUDING RELEVANT INTERNAL REVENUE CODE SECTION 368.

18 Can any resulting loss be recognized? ▶ PURSUANT TO THE MERGER AGREEMENT, HOLDERS EXCHANGING SHARES OF SIX FLAGS ENTERTAINMENT CORPORATION COMMON STOCK FOR SOLELY COPPERSTEEL HOLDCO, INC. COMMON STOCK (AND CASH IN LIEU OF FRACTIONAL SHARES OF COPPERSTEEL HOLDCO, INC.COMMON STOCK) WILL GENERALLY NOT RECOGNIZE GAIN OR LOSS, EXCEPT TO CASH RECEIVED IN LIEU OF FRACTIONAL SHARES OF COPPERSTEEL HOLDCO, INC. COMMON STOCK.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SIX FLAGES ENTERTAINMENT CORPORATION SHAREHOLDERS HOLDING PERIOD OF THE COPPERSTEEL HOLDCO, INC. COMMON STOCK RECEIVED AS A RESULT OF THE EXCHANGE WILL INCLUDE THE HOLDING PERIOD OF THE SIX FLAGS ENTERTAINMENT CORPORATION SHARES SURRENDERED IN THE MERGER.

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 ▶ Derek Sample Date ▶ 8/14/2024

Paid Preparer Use Only	Print your name ▶ <u>DEREK SAMPLE</u>	Preparer's signature	Title ▶ <u>CHIEF ACCOUNTING OFFICER</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

FORM 8937 PART II DISCLOSURES

SIX FLAGS ENTERTAINMENT CORPORATION FEIN: 13-3995059

DATE OF ACTION: JULY 1, 2024

QUESTION 15: The merger of CopperSteel Merger Sub LLC and Cedar Fair, L.P. and the merger of Cedar Fair, L.P. and CopperSteel HoldCo, Inc. and the merger of Six Flags Entertainment Corporation and CopperSteel HoldCo, Inc., taken together qualifies as a transaction within the meaning of Section 351 of the Internal Revenue Code, as amended, including relevant Internal Revenue Code Section 368. The aggregate tax basis of the CopperSteel HoldCo, Inc. common stock received as a result of the merger (including any fractional shares of CopperSteel HoldCo, Inc. common stock deemed received) will be the same as the holder's aggregate tax basis in Six Flags Entertainment Corporation common stock surrendered in the merger, decreased by the amount of cash the holder received that was treated as received in exchange for CopperSteel HoldCo, Inc. common stock (excluding any cash received in lieu of a fractional share of CopperSteel HoldCo, Inc. common stock) and increased by the amount of gain, if any, the holder recognized in the exchange (excluding any gain resulting from cash received in lieu of a fractional share of CopperSteel HoldCo, Inc. common stock).

If a holder acquired different blocks of Six Flags Entertainment Corporation common stock at different times or at different prices, they should consult their tax advisor regarding the manner in which gain or loss should be determined.