## (December 2017 Department of the Treasury

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

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name CEDAR FAIR, L.P. 34-1560655 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact DAVID R HOFFMAN 419-627-2233 IR@SIXFLAGS.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 SANDUSKY, OH 44870 1 CEDAR POINT DRIVE 8 Date of action 9 Classification and description 7/1/2024 **DEPOSITORY UNITS** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) FUN 150185106 Organizational Action Attach additional statements if needed. See back of form for additional guestions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► EFFECTIVE ON JULY 1,2024, COPPERSTEEL MERGER SUB LLC MERGED WITH AND INTO CEDAR FAIR, L.P. WITH CEDAR FAIR, L.P. AS THE SURVIVING ENTITY. IMMEDIATELY FOLLOWING THE FIRST MERGER, CEDAR FAIR, L.P. MERGED WITH AND INTO COPPERSTEEL HOLDCO, INC. WITH COPPERSTEEL HOLDCO, INC. AS THE SURVIVING ENTITY. IMMEDIATELY FOLLOWING THE SECOND MERGER, SIX FLAGS ENTERTAINMENT CORPORATION MERGED WITH AND INTO COPPERSTEEL HOLDCO, INC. UNDER THE NAME OF SIX FLAGS ENTERTAINMENT CORPORATION. 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 15 share or as a percentage of old basis ► SEE ATTACHED DISCLOSURE 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 ► UNDER THE TERMS OF THE MERGER AGREEMENT CEDAR FAIR, L.P. UNITHOLDERS RECEIVED 1 SHARE OF COPPERSTEEL HOLDCO, INC. COMMON STOCK FOR EACH CEDAR FAIR, L.P. PARTNERSHIP UNIT THEY OWNED. THE PARTNER'S UNIFIED BASIS MUST BE ALLOCATED TO THE COPPERSTEEL HOLDCO, INC. SHARES RECEIVED IN A MANNER THAT REFLECTS, TO THE GREATEST EXTENT POSSIBLE, ANY HOLDING PERIODS OF THE CEDAR FAIR, L.P. UNITS.

## Part II Organizational Action (continued)

<b>17</b> Lis	st the	applicable Internal Revenue Code section	on(s) and subsection(s) upon	which the tax trea	atment is based	► CEDAR FAIR, L.P. AND	
SIX FLA	AGS E	NTERTAINMENT CORPORATION HAV	VE STRUCTURED THE MER	RGERS, TAKEN T	OGETHER, TO	QUALIFY AS A TRANSACTION	
WITHIN	THE	MEANING OF SECTION 351 OF THE II	NTERNAL REVENUE CODE	, AS AMENDED,	INCLUDING RE	LEVANT INTERNAL REVENUE	
CODE S	SECTION	ON 368.					
<b>18</b> Ca	an any	resulting loss be recognized? ► PUR	SUANT TO THE MERGER A	GREEMENT, HO	LDERS EXCHA	NGING UNITS OF	
CEDAR FAIR, L.P. FOR SOLEY 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 WITH RESPECT TO CASH							
RECEIV	'ED IN	LIEU OF FRACTIONAL SHARES OF	COPPERSTEEL HOLDCO, I	NC. COMMON S	TOCK AND AN'	Y GAIN RECOGNIZED BY	
TRAANS	SFER	OR BY WHICH CONTRIBUTED LIABIL	LITIES EXCEEDING TRANSI	FEROR'S BASIS	AS DESCRIBE	O IN INTERNAL REVENUE CODE	
<u>SECTIO</u>	N 357	'(c).					
		any other information necessary to imp		•		· · · · · · · · · · · · · · · · · · ·	
		RIOD OF THE COPPERSTEEL HOLDO					
		G PERIOD OF THE CEDAR FAIR, L.P.					
		TABLE TO "UNREALIZED RECEIVABI	· · · · · · · · · · · · · · · · · · ·				
CEDAR FAIR, L.P., IN WHICH CASE THE HOLDING PERIOD OF SUCH STOCK WILL BEGIN ON THE DAY AFTER THE MERGER.							
		r penalties of perjury, I declare that I have ex . it is true, correct, and complete. Declaration					
Sign		belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Here		Signature ► 1 2 August 2024					
TICIC	Signa	Signature •			Date > 14 A	lugusi 2024	
		, ,					
	Print	your name ► DAVID R. HOFFMAN	Preparer's signature		Title ► SVP & C Date		
Paid		Print/Type preparer's name	Freparer 5 Signature		Date	Check if PTIN	
Prepa						self-employed	
Use C	nly	Firm's name				Firm's EIN ▶	
0 5		Firm's address	Also Donaston (1917)			Phone no.	
Send Fo	orm 8937 (including accompanying statements) to: Department of the Treasury, Internal Reve				enue Service, O	gaen, UT 84201-0054	

FORM 8937 PART II DISCLOSURES CEDAR FAIR, L.P. FEIN: 34-1560655 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 either the Cedar Fair, L.P. units 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 Cedar Fair, L.P. units at different times or at different prices, they should consult their tax advisor regarding the manner in which gain or loss should be determined.