

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Sec. 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC Sec. 316) is includable in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution which is not a dividend shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? ▶ No loss will be recognized as a result of any non-taxable return of capital. A loss may be realized upon the disposition of shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The cost basis of the shareholders shares should be adjusted as of the distribution date to reflect the return of capital described above. The final amount of taxable dividends and non-taxable return of capital (i.e; nondividend distributions) will be reported to shareholders on their 2018 Form 1099-DIV.

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 ▶ *John Brigman* Date ▶ 1-15-2019

Print your name ▶ John Brigman Title ▶ Assistant Secretary

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

SemGroup Corporation
 Form 8937 Attachment
 FYI 12.31.18
 EIN 20-3533152

Ticker: SEMG
 CUSIP: 81663A105

Record Date	Payable Date	Rate per Share	Ordinary Dividends %	Total Capital Gain %	Nondividend Dist. %	Cash Liquidation Dist. %	Noncash Liquidation Dist. %	Exempt Interest Dividend %	Total Percent (100%)	Qualified Dividend (% of Ordinary Dividends)	Section 199A Dividends (% of Ordinary Dividends)	Foreign Tax Paid %	Alternative Minimum Tax %
3/9/2018	3/19/2018	\$ 0.4725000	73.30620%		26.69380%				100.00%	100.00000%			
5/16/2018	5/25/2018	\$ 0.4725000			100.00000%				100.00%				
8/20/2018	8/29/2018	\$ 0.4725000			100.00000%				100.00%				
11/16/2018	11/28/2018	\$ 0.4725000			100.00000%				100.00%				