



**Part II** Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attached.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

18 Can any resulting loss be recognized? ▶ [See attached.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attached.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 ▶  Date ▶ 12/17/2025

<b>Paid Preparer Use Only</b>	Print your name ▶ <b>Darryl A. Krebs</b>	Preparer's signature	Title ▶ <b>Vice President - Tax</b>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

**Sunoco LP**  
**FEIN: 30-0740483**

**ATTACHMENT TO IRS FORM 8937 (PART I and II  
REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES) AND  
STATEMENT PURSUANT TO TREASURY REGULATION § 1.1273-2(f)(9)**

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”)<sup>1</sup> and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations to holders related to the effects of the Debt Exchanges (as defined below) on the tax basis of new notes issued by Sunoco LP, a Delaware limited partnership (“Sunoco”) in exchange for certain notes issued by Parkland Corporation (f/k/a Parkland Fuel Corporation), an Alberta corporation (“PKI”).

The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Neither Sunoco nor PKI provides tax advice to the holders of its notes. Holders are encouraged to consult their own tax advisors regarding the particular consequences of the Debt Exchanges to them (including the applicability and effect of all U.S. federal, state and local tax laws and non-U.S. tax laws) and should carefully read the Exchange Offering Memorandums (as defined below). The information provided herein is subject to such consultations in all respects. Capitalized terms used herein without definitions shall have the respective meanings set forth in the Exchange Offering Memorandums.

**Part I**

**Lines 9 and 10– Classification and description; CUSIP number**

<b>Title of Series of PKI Notes (as defined below)</b>	<b>CUSIP No. of PKI Notes</b>	<b>Title of Series of New Notes (as defined below)</b>	<b>CUSIP No. of New Notes</b>	<b>Maturity Date of PKI Notes and New Notes</b>
5.875% Senior Notes due 2027	70137TAP0 (144A)  C71968AB4 (Reg. S)	5.875% New Notes due 2027	86765K AH2 / US86765KAH23 (144A)  U8675J AH5 / USU8675JAH50 (Reg. S)	07/15/2027
4.500% Senior Notes due 2029	70137WAG3 (144A)  C7196GAA8 (Reg. S)	4.500% New Notes due 2029	86765K AJ8 / US86765KAJ88 (144A)  U8675J AJ1 / USU8675JAJ17 (Reg. S)	10/01/2029

<sup>1</sup> Unless otherwise specified herein, all “section” or “§” references herein are to the Code or the Treasury regulations promulgated thereunder.

4.625% Senior Notes due 2030	70137WAL2 (144A)  C7196GAB6 (Reg. S)	4.625% New Notes due 2030	86765K AK5 / US86765KAK51 (144A)  U8675J AK8 / USU8675JAK89 (Reg. S)	05/01/2030
6.625% Senior Notes due 2032	70137WAN8 (144A)  C7196GAC4 (Reg. S)	6.625% New Notes due 2032	86765K AL3 / US86765KAL35 (144A)  U8675J AL6 / USU8675JAL62 (Reg. S)	08/15/2032
3.875% Senior Notes due 2026	70137WAJ7 (Unrestricted)  70137WAK4 (Restricted)	3.875% New Notes due 2026	86764AAA0 / CA86764AAA03 (144A)  U8675JAM4 / CAU8675JAM48 (Reg. S)	06/16/2026
6.000% Senior Notes due 2028	70137WAB4 (Unrestricted)  70137WAA6 (Restricted)	6.000% New Notes due 2028	86764AAC6 / CA86764AAC68 (144A)  U8675JAN2 / CAU8675JAN21 (Reg. S)	06/23/2028
4.375% Senior Notes due 2029	70137WAF5 (Unrestricted)  70137WAE8 (Restricted)	4.375% New Notes due 2029	86764AAE2 / CA86764AAE25 (144A)  U8675JAP7 / CAU8675JAP78 (Reg. S)	03/26/2029

---

## Part II

### 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 November 7, 2025, Sunoco exchanged (i) certain of the 5.875% Senior Notes due 2027, 4.500% Senior Notes due 2029, 4.625% Senior Notes due 2030 and 6.625% Senior Notes due 2032 (together, the “**PKI USD Notes**”) issued by PKI in U.S. dollars for (x) a corresponding series of new notes issued by Sunoco in U.S. dollars (the “**New USD Notes**”) and (y) in certain cases, cash and (ii) certain of the 3.875% Senior Notes due 2026, 6.000% Senior Notes due 2028 and 4.375% Senior Notes due 2029 (the “**PKI CAD Notes**”) and, together with the PKI USD Notes, the “**PKI Notes**”) issued by PKI in Canadian dollars for (x) a corresponding series of new notes issued by Sunoco in Canadian dollars (the “**New CAD Notes**”) and, together with the New USD Notes, the “**New Notes**”), and (y) in certain cases, cash (the “**Debt**”).

*Exchanges*”), in each case upon the terms and subject to the conditions set forth in the Exchange Offering Memorandum and Consent Solicitation Statements dated October 6, 2025 (as amended or supplemented, the “*Exchange Offering Memorandums*”). If a holder validly tendered a US\$1,000 PKI USD Note or C\$1,000 PKI CAD Note on or prior to the Early Participation Date, such holder received a US\$1,000 New USD Note or C\$1,000 New CAD Note, respectively, and US\$2.50 in cash or C\$2.50 in cash, respectively. If a holder validly tendered a US\$1,000 PKI USD Note or C\$1,000 PKI CAD Note after the Early Participation Date, such holder received a US\$950 New USD Note or a C\$950 New CAD Note, respectively.

**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.**

PKI and Sunoco intend to take the position that the exchange of the PKI Notes for the New Notes pursuant to the Debt Exchanges is a “significant modification,” within the meaning of Treasury Regulation § 1.1001-3 of such PKI Notes for U.S. federal income tax purposes, and therefore the Debt Exchanges will be treated as taxable exchanges. Accordingly, a holder subject to U.S. federal income tax that participates in any Debt Exchange will recognize gain or loss for U.S. federal income tax purposes on the exchange of the PKI Notes for the New Notes in an amount equal to the difference, if any, between the amount realized on the exchange and such holder’s adjusted basis in the PKI Notes surrendered on the date of the exchange.<sup>2</sup> The amount realized in the exchange is equal to the sum of the “issue price” of any series of the New Notes received and the amount of cash received, if any.<sup>3</sup>

The tax basis of any series of the New Notes should be equal to the issue price of such series of New Notes (translated into the U.S. dollar value based on the spot rate of exchange on the Settlement Date, in the case of New CAD Notes), as described under Treasury Regulation § 1.1012-1(g)(1).

PKI and Sunoco intend to treat each series of the New Notes as “traded on an established securities market” (within the meaning of Treasury Regulation § 1.1273-2(f)) and, therefore, the issue price of such series of New Notes as determined under Treasury Regulation § 1.1273-2(b)(1) is the fair market value of such series of New Notes on the Settlement Date. Pursuant to Treasury Regulation § 1.1273-2(f)(9), Sunoco has determined and intends to take the position that the New Notes have the following issue price (shown below as a percentage of the principal amount of such series of New Notes):

<b>Title of Series of New Notes</b>	<b>Issue Price</b>
5.875% New USD Notes due 2027	100.02%
4.500% New USD Notes due 2029	98.71%
4.625% New USD Notes due 2030	97.85%
6.625% New USD Notes due 2032	102.12%
3.875% New CAD Notes due 2026	100.06%
6.000% New CAD Notes due 2028	100.77%
4.375% New CAD Notes due 2029	99.68%

<sup>2</sup> Such holder will be deemed to have received at the time of a Debt Exchange of a PKI Note for a New Note a payment of the accrued and unpaid interest on the PKI Note (which, in respect of the PKI CAD Notes and cash method holders, will equal the U.S. dollar value of the amount of interest deemed received based on the spot rate of exchange on the Settlement Date).

<sup>3</sup> In respect of PKI CAD Notes, holders subject to U.S. federal income tax will generally take into account the U.S. dollar value of any cash payment and the issue price of the New Note received based on a spot rate of exchange on the Settlement Date.

Further discussion of certain U.S. federal income tax consequences of the Debt Exchanges can be found in the Exchange Offering Memorandums.

**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.**

As described above in Line 15, the issue price of each series of New Notes is equal to the fair market value of such series of New Notes on the Settlement Date.

**17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.**

The tax treatment described herein is based (in part) on Sections 1001, 1012 and 1273 of the Code.

**18. Can any resulting loss be recognized?**

Holders of PKI Notes subject to U.S. federal income tax may recognize loss for U.S. federal income tax purposes as a result of the Debt Exchanges to the extent the adjusted tax basis in the PKI Notes surrendered exceeds the amount realized in the exchange. Deduction of capital losses may be subject to limitations.

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

The Settlement Date was November 7, 2025. For a holder whose taxable year is the calendar year, the reportable tax year is 2025.