(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 2 Issuer's employer identification number (EIN) 1 Issuer's name **Unit Corporation** 73-1283193 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Mike Moczygemba 918.493.7700 mike.moczygemba@unitcorp.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 PO Box 702500 Tulsa, OK 74170-2500 8 Date of action 9 Classification and description December 27, 2023 Common Stock 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 909218406 **UNTC** Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 On December 8, 2023, the Company's Board of Directors declared a quarterly cash dividend of \$2.50 per share of common stock, a special cash dividend of \$15.00 per share of common stock, and a contingent special cash dividend of \$5.00 per share of common stock, all which were paid on December 27, 2023. The Company had previously paid dividends in January, June, and September of 2023. 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 ► Cash dividends paid in excess of current and accumulated earnings and profits (E&P) represent a return of capital and reduction of basis to a shareholder's investment in their common stock. Based on reasonable estimates as of the filing date of this Form 8937, it is estimated that dividends paid in January 2023, June 2023, and September 2023 are all fully taxable as dividends. Due to the large size of the dividend paid in December, 2023 it is estimated that a portion of that dividend will be deemed a a return of capital and reduction in tax basis. See attachment for more details 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 ► The Company's current and accumulated E&P calculations are based on reasonable estimates. As more information becomes available and the calculations are finalized later this year, a revised Form 8937 will be filed and posted to our website.

Print your name ► Mike Moczygemba Title ► Director, Tax & Treasury	Part		Organizational Action (continued)			, , , , , , , , , , , , , , , , , , , ,				
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Unit Corporation
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Stock Symbol - UNTC CUSIP# - 909218406

Part II, Line 15

						Basis Adjustment
		Amount		Taxable	Return of	per Share
Record Date	Payment Date	per Share	Taxable %	Dividend	Capital %	(Return of Capital)
January 20, 2023	January 31, 2023	\$10.00	100.00%	\$10.00	0.00%	\$0.00
June 16, 2023	June 26, 2023	\$2.50	100.00%	\$2.50	0.00%	\$0.00
September 15, 2023	September 26, 2023	\$2.50	100.00%	\$2.50	0.00%	\$0.00
December 18, 2023	December 27, 2023	\$22.50	26.25%	\$5.91	73.75%	\$16.59