

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

<b>1</b> Issuer's name  ENVIVA INC.		<b>2</b> Issuer's employer identification number (EIN)  46-4097730	
<b>3</b> Name of contact for additional information  Investor Relations	<b>4</b> Telephone No. of contact  240-482-3856	<b>5</b> Email address of contact  INVESTOR.RELATIONS@ENVIVABIOMASS.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  7272 WISCONSIN AVENUE, Suite 1800		<b>7</b> City, town, or post office, state, and ZIP code of contact  BETHESDA, MD 20814	
<b>8</b> Date of action  5/27/2022		<b>9</b> Classification and description  Common Stock, 90.5 cents/share distribution	
<b>10</b> CUSIP number  29415B103	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  EVA	<b>13</b> Account number(s)

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

**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 May 4, 2022, Enviva Inc. declared a dividend of 90.5 cents per common share. The quarterly dividend was paid on May 27, 2022 to the shareholders of record as of the close of business on May 16, 2022. Based on available information and under the rules of the Internal Revenue Code, Enviva Inc. expects that the distribution will not result in taxable dividends for US federal income tax purposes, but instead, will be treated as a non-taxable return of capital and thus a reduction in the shareholder's tax basis in its EVA common shares.

**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 ► For US federal income tax purposes, Enviva Inc. expects that 100% of the distribution in the amount of 90.5 cents per common share will be characterized as a non-dividend distribution under the Internal Revenue Code Section 301(c)(2) in tax year 2022. This amount will be treated as a reduction in the shareholder's tax basis in its EVA common shares. Any cash distribution to the extent it exceeds a shareholder's tax basis is taxable as capital gains.

**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 ► The calculations of the change in basis relate to Enviva Inc.'s estimate of current earnings and profits for tax year 2022 and the assumptions related thereto.

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

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
 Internal Revenue Code Sections 301(c) and 316(a).

**18** Can any resulting loss be recognized? ▶ N/A

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
 For those EVA shareholders that are calendar year taxpayers, this transaction is reportable in the tax year ending December 31, 2022.

**Sign  
Here**

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.

Signature ▶ Shai Even Date ▶ 5-27-2022

Print your name ▶ Shai Even Title ▶ EVP & CFO

**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.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054