

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name MR. COOPER GROUP INC. (f/k/a WMIH CORP.)		2 Issuer's employer identification number (EIN) 911653725	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 8950 CYPRESS WATERS BLVD.		7 City, town, or post office, state, and ZIP code of contact COPPELL, TX 75019	
8 Date of action JANUARY 10, 2020		9 Classification and description Liquidating Trust - Disputed Equity Escrow	
10 CUSIP number 62482R 107	11 Serial number(s)	12 Ticker symbol COOP	13 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 ▶ SEE ATTACHED STATEMENT

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 ▶ SEE ATTACHED STATEMENT

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 ▶ SEE ATTACHED STATEMENT

Part II Organizational Action (continued)

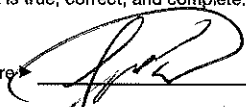
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
SEE ATTACHED STATEMENT

18 Can any resulting loss be recognized? ▶ SEE ATTACHED STATEMENT

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SEE ATTACHED STATEMENT

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 ▶ 2/24/2020

Print your name ▶ FRANCES CHEN Title ▶ VP - TAX

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.			

Mr. Cooper Group Inc. (f/k/a WMIH Corp.)

EIN: 91-1653725

Attachment to Form 8937 – Part II

CONSULT YOUR TAX ADVISER

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"). The information set forth in this Form 8937 does not constitute tax advice, does not take into account any shareholder's specific facts and circumstances, and does not purport to be a complete summary of the tax consequences of the distributions pursuant to the Plan (as defined below) to a shareholder. Each shareholder should consult such shareholder's own tax adviser with respect to the tax consequences of the distributions. We urge you to read the Form 8-K filed by Washington Mutual, Inc. with the Securities and Exchange Commission dated December 12, 2011 (the "Form 8-K"), noting especially Article VIII under the heading "Certain Federal Income Tax Consequences of the Seventh Amended Plan". You may access the Form 8-K at www.sec.gov.

Line 14

On January 10, 2020, WMI Liquidating Trust (the "Liquidating Trust" or the "Trust"), formed pursuant to the confirmed Seventh Amended Joint Plan of Affiliated Debtors under Chapter 11 of the United States Bankruptcy Code (as modified, the "Plan") of Washington Mutual, Inc., initiated a final cash distribution (the "Distribution") of \$39 million. The Distribution was paid to holders of subordinated claims in Class 18 as contemplated by the Plan.

Contemporaneously with the Distribution, the Trust also initiated a final distribution of all shares of common stock of Mr. Cooper Group Inc. on deposit in the Disputed Equity Escrow (as defined in the Plan) less any shares sold to satisfy tax obligations. The shares in the Disputed Equity Escrow were held on behalf of former common shareholder interests (Class 22 in the Plan). Therefore, any redistribution of such common stock was made only to members of Class 22. Furthermore, consistent with prior distributions and pursuant to the Plan, no fractional shares (nor any cash-in-lieu of fractional shares) were distributed.

Line 15

As more fully described in Article VIII (B and C) of the disclosure statement¹ for the Plan, the Liquidating Trust was structured to qualify as a "grantor trust" for U.S. federal income tax purposes. Accordingly, each holder of a beneficial interest in the Liquidating Trust is treated for U.S. federal income tax

¹ WASHINGTON MUTUAL, INC 8-K | EX-99.2 Dec 16, 2011 (Report Date 12/12/11)

purposes as directly receiving, and as a direct owner of, its respective share of the Liquidating Trust Assets (consistent with its economic rights in the trust).

Pursuant to the Plan, the Liquidating Trust Assets (generally, other than any assets allocated to the Disputed Equity Escrow, discussed below) are treated, for U.S. federal income tax purposes, as having been transferred, subject to any obligations relating to those assets, directly to the holders of the respective Claims or Equity Interests² in satisfaction of their Claims or cancellation of their Equity Interests (with each holder receiving an undivided interest in such assets in accord with their economic interests in such assets), followed by the transfer by the holders to the Liquidating Trust of such assets in exchange for Liquidating Trust Interests. Accordingly, all parties must treat the Liquidating Trust as a grantor trust of which the holders of the Liquidating Trust Interests are the owners and grantors, and treat the Liquidating Trust Beneficiaries as the direct owners of an undivided interest in the Liquidating Trust Assets (other than any assets allocated to the Disputed Equity Escrow), consistent with their economic interests therein, for all U.S. federal income tax purposes.

In general, a distribution of cash by the Liquidating Trust will not be separately taxable to a Liquidating Trust Beneficiary since such beneficiary is already regarded for federal income tax purposes as owning the underlying assets (and was taxed at the time the cash was earned or received by such Trust). Holders are urged to consult their tax advisors regarding the appropriate federal income tax treatment of any subsequent distributions.

A holder must be careful to differentiate between the tax treatment of actual or constructive distributions from the Disputed Equity Escrow and the tax treatment of distributions out of assets of the Liquidating Trust to which the holder is already considered the direct owner for U.S. federal income tax purposes (discussed above). Any actual or constructive distributions from the Disputed Equity Escrow to holders of allowed claims or equity interests is treated for U.S. federal income tax purposes as if received directly from the Debtors on the original Claim or Equity Interest in respect of which the Liquidating Trust Interest was issued.

Line 16

It is uncertain whether, for federal income tax purposes, the receipt of common stock from the Disputed Equity Escrow would be viewed as eligible for recapitalization treatment or, alternatively, as a fully taxable transaction. ***Holders should consult their tax advisors regarding the possible consequences of their receipt of common stock pursuant to the Plan.***

Line 17

Section 1001, unless section 368(a) applies together with section 354 or 356.

² The terms "Claims" and/or "Equity interests" have the meaning(s) as used in WASHINGTON MUTUAL, INC 8-K | EX-99.2 Dec 16, 2011 (Report Date 12/12/11)

Line 18

With respect to the release from the Disputed Equity Escrow: where section 1001 applies, loss may be recognized; where section 368(a) applies, no loss may be recognized.

Line 19

With respect to the release from the Disputed Equity Escrow, the relevant tax year is the year in which the release occurs. For a more detailed discussion of certain federal income tax consequences, see the Disclosure Statement³ for the Plan, Article VIII "Certain Federal Income Tax Consequences of the Seventh Amended Plan".

³ WASHINGTON MUTUAL, INC. 8-K, EX-99.2 Dec 16, 2011 (Report Date 12/12/11)