(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 Part I 2 Issuer's employer identification number (EIN) 1 Issuer's name Chicken Soup for the Soul Entertainment, Inc 81-2560811 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **Daniel Sanchez** +1 (203) 861-4000 dsanchez@chickensoupforthesoul.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 Cos Cob, CT 06807-0700 P.O. Box 700 8 Date of action 9 Classification and description December 31, 2022 Corporation - 9.75% Series A Cumulative Redeemable Perpetual Preferred Stock 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) CSSEP 16842Q209 N/A Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► All of the distributions paid out for the 9.75% Series A Cumulative Redeemable Perpetual Preferred Stock during the fiscal year ended December 31, 2022 consists of return of capital. See the attached statement for details. 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 15 share or as a percentage of old basis ► The amount shown as a return of capital in the attached statement represents a reduction of the shareholder tax basis on shares held. 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 ► At the close of the corporation's fiscal year ended December 31, 2022, the corporation's earnings and profits were calculated under IRC Section 312. Total earnings and profits were compared to the corporation's fiscal year distributions to shareholders. All distributions were determined to be in excess of the corporation's earnings and profits and were recharacterized as a return of capital that reduces each shareholder's tax basis in the applicable shares.

Form 893	37 (12-2	2017)						Page 2
Part	I	Organizationa	al Action (continued))				,
			al Revenue Code section					to IRC Section
			ribution which is a div	<u> </u>				
Section	1 301(c	c)(2), the portion	of the distribution whi	ch is not a dividend	I shall be applied aga	inst and reduce th	e adjusted ba	sis of the stock.
10 C	on on	, roculting loss bo	rooggaized? Not or	anlicable to this trav	accetion oc no loce w	ould be recognize	d on the retur	en of conital
			recognized? ► Not ap					
		the disposition	's cost basis should be	e adjusted to reflect	the return of capital	distribution which	may affect tr	e gain or loss
realized	a upoi	i trie disposition	or the shares.					
19 Pi	rovide	any other informa	ation necessary to imple	ment the adjustmen	t. such as the reportable	le tax vear ▶ This o	organizational	action is
		•	year 2022. The inform	•	•			
			, as amended by the E					
			reporting for covered					
			lder's shares should be					
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			y, I declare that I have exa					
	belief	, it is true, correct, a	and complete. Declaration o	of preparer (other than o	fficer) is based on all infor	mation of which prepa	arer has any kno	wledge.
Sign								
Here	Signa	uture A SIGN	ED COPY OF TI	HIS FORM IS	MAINTAINED	Date ►		
		AT THE	OFFICES OF T	HE TAXPAY	ER.			
	Print	your name ►				Title ▶		
Paid		Print/Type prepare	er's name	Preparer's signature		Date	Check if	PTIN
Prepa	arer	Stewart Robinso	on	Stewart Ro	binson	01/20/23	self-employed	P00415925
Use C			Galleros Robinson Cl	PAs			Firm's EIN ▶	11-3415708
		Firm's address ▶	485 Madison Ave FL	7 New York, NY 100	22		Phone no.	646-921-0400

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

Chicken Soup for the Soul Entertainment, Inc.

CUSIP: 16842Q209
Ticker: CSSEP
PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS 9.75 CUMULATIVE REDEEMABLE PERPETUAL PREFERRED STOCK. 0% OF EACH DISTRIBUTION IS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS AND 100% OF THE DISTRIBUTION IS FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDER.

DETAIL OF DISTRIBUTIONS MADE IN 2022 IS DESCRIBED BELOW:

- EX DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
12/30/2021	12/31/2021	01/17/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
01/28/2022	01/31/2022	02/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
02/25/2022	02/28/2022	03/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
03/30/2022	03/31/2022	04/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
04/29/2022	04/30/2022	05/16/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
05/27/2022	05/31/2022	06/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
06/29/2022	06/30/2022	07/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
07/29/2022	07/31/2022	08/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
08/30/2021	08/31/2022	09/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
09/29/2022	09/30/2022	10/17/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
10/28/2022	10/31/2022	11/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
11/29/2022	11/30/2022	12/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031