(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) Issuer's name **NextDecade Corporation** 46-5723951 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Gabriel Gutierrez ggutierrez@next-decade.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 1000 Louisiana Street, Suite 3900 Houston, TX 77002 8 Date of action 9 Classification and description January 15, 2021 NextDecade Corporation Series B Convertible Preferred Stock 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 January 15, 2021, NextDecade Corporation made a pro rata distribution of Series B Convertible Preferred Stock to holders of its Series B Convertible Preferred Stock of record as of the close of business on December 15, 2020. A total of 1,884 shares of Series Convertible Preferred Stock were distributed in book-entry form, with no corresponding physical issuance of share certificates. Cash in the aggregate amount of \$9,798.58 was paid to holders of Series B Convertible Preferred Stock in lieu of fractional shares of Series B Convertible Preferred Stock. 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 ► NextDecade Corporation's distribution of shares of Series B Convertible Preferred Stock and cash in lieu of fractional shares constitutes a nondividend distribution for U.S. federal income tax purposes as it is not paid out of the Company's accumulated earnings and profits. This nondividend distribution will be applied against and reduce the adjusted basis (but not below zero) of the Series B Convertible Preferred Stock in the hands of each respective holder. Each holder will take a basis in shares of Series B Convertible Preferred Stock received equal to the fair market value of such shares on the date of the distribution. 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 Series B Convertible Preferred Stock was originally issued by NextDecade Corporation in 2018 and 2019 for \$1,000 per share. As of January 15, 2021, the date of distribution, NextDecade Corporation ascribes a value to the Series B Convertible Preferred Stock of \$1,000 per share. Each holder of Series B Convertible Preferred Stock will reduce the adjusted basis of its previously acquired Series B Convertible Preferred Stock by the the value of Series B Convertible Preferred Stock and cash received in the distribution. For example, a holder that received 5 shares of Series B Convertible Preferred Stock and \$100 of cash in lieu of a fractional share will reduce its adjusted basis in previously acquired Series B Convertible Preferred Stock by \$5,100 (i.e., 5 shares at \$1000/share + \$100 of cash). Holders will establish basis of \$1,000 in each share of Series B Convertible Preferred Stock received in the distribution.

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