Amended Form 8937 for February 28, 2025 Distribution

(December 2017)

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Part Reporting Issuer	Department of the Treasury Internal Revenue Service			► See separate instructions.		
CMS Energy Corporation 3 Name of contact for additional information 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 7 City, town, or post office, state, and ZIP code of contact 9 Date of action 9 Classification and description 10 CUSIP number 11 Sarial number(s) 12 Ticker symbol 12 Ticker symbol 12 Ticker symbol 13 Account number(s) 12 Ticker symbol 14 Doescribs the quantitative effect of the organizational action and, if applicable, the date of the action or the date against which shareholders' cownership is measured for the action ► On February 28, 2025, MS Energy Corporation ("CMS") paid a quarterly distribution of \$0.5425 per share to its shareholders of record as of February 17, 2025. 15 Describs the quantitative effect of the organizational action and, if applicable, the date of the action or the date against which shareholders' cownership is measured for the action ► On February 28, 2025, MS Energy Corporation ("CMS") paid a quarterly distribution of \$0.5425 per share to its shareholders of record as of February 17, 2025. 16 Describs 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 ► The character of a distribution as either a dividend or return of capital for federal income tax purposes depends on CMS's estimate of earnings and profits for the full year. The information set forth in this form is based on estimates as of the date the form is posted to CMS's public website. Estimates can change throughout the year and, if they do, CMS will file a corrected form for impacted distributions purposes. Sharps and profits to the full year. The information set forth in this form is based on estimates as of the date the form is posted to CMS's public website. Estimates can change throughout the year and, if they do, CMS will file a corrected form for impacted distributions paper and the fu		Issuer				<u> </u>
3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact CMS Energy Investor Relations 517-788-2590 investrei@cmsenergy.com 7 City, town, or post office, state, and ZIP code of contact One Energy Plaza (EP 10-203) Jackson, MI 49201 3 Date of action 9 Classification and description 228/2025 Distribution on common stock 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 228/2025 Distribution at 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 February 28, 2025, CMS Energy Corporation ("CMS") paid a quarterly distribution of \$0.5425 per share to its shareholders of record as of February 17, 2025. 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 The character of a distribution as either a dividend or return of capital for federal income tax purposes depends on CMS's estimate of earnings and profits for the full year. The information set forth in this form is based on estimates as of the date the form is posted to CMS's public website. Estimates can change throughout the year and, if they do, CMS will file a corrected form for impacted distributions pursuant to applicable Treasury Regulations. Based on the current estimates, approximately 44% of the distributions paid on February 28, 2025 are not dividends and will be treated as a return of capital to the extent of the shareholders' tax basis in the common shares will be reduced by the amount of the nontaxable portion of the distribution. Any amount in excess of a shareholder's tax basis will be treated as gain for U.S. federal income tax purposes. Shareholders should consult their own tax advisors to determine the income tax consequences of their	1 Issuer's name				2 Issuer's employer iden	tification number (EIN)
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Part I		Organizational Action (continue	d)		-3-
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19 Pr	ovide	any other information necessary to impl	ement the adjustment, such as	the reportable tax year ▶ Share	holders should consult their
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	Unde	r penalties of perjury. I declare that I have ex	anined this return, including accord	panying schedules and statements,	and to the best of my knowledge and
	belief	f, it is true, correct, and complete Declaration	of preparer (other than officer) is ba	sed on all information of which prepa	rer has any knowledge.
Sign				2/	-1
Here	Signa	ature >		Date ►///	0/25
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