Form **8937**

(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting	Issuer				
1 Issuer's name		2 Issuer's employer identification number (EIN)			
Spartech Corporation (by		34-1730488			
3 Name of contact for add	ditional information	5 Email address of contact			
Frank Vari, VP, Tax	O hav if mail is not	delivered to a	440-930-1000	7 City town as part office state and Zin and of contest	
6 Number and street (or F	.O. box if mail is not	delivered to s	treet address) of contact	7 City, town, or post office, state, and Zip code of contact	
22507 Wellson Dd				Aven Leks Oll 44042	
8 Date of action		Avon Lake, OH 44012			
8 Date of action 9 Classification and description					
3/13/2013		Commor	Stock		
10 CUSIP number	11 Serial number(12 Ticker symbol	13 Account number(s)	
731179106			POL		
847220209			SEH		
Part II Organization	onal Action Attac	h additional	statements if needed. Se	ee back of form for additional questions.	
		pplicable, the	date of the action or the dat	te against which shareholders' ownership is measured for	
the action ▶ See Att	achment				
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				NAME OF THE OWNER OWNER OF THE OWNER OWNE	
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15 Describe the quantitat share or as a percenta				ity in the hands of a U.S. taxpayer as an adjustment per	
share or as a percente	ige of old basis P Se	e Attachmen	<u>t</u>		
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16 Describe the calculation valuation dates ► See	ALTERNATION OF THE PROPERTY OF	asis and the c	lata that supports the calcula	ation, such as the market values of securities and the	
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		1100			

Form 893	37 (Re	v. 12-2011)	2		Page 2
Part I	D	Organizational Action (continued)			
		applicable Internal Revenue Code section(s) and subsec	ction(s) upon which the tax tr	eatment is base	ed ▶
IRC Sec	tions	s 302, 356, 358, and 368(a)			
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	10				
		y resulting loss be recognized? No loss can be reco			
		common and cash. If a taxable loss is calculated on the ave been receive in the exchange, this loss can be re		onal share of	PolyOne common stock
decined	1011	ave been receive in the exchange, this loss our be re	sognizeu.		
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		T - PSANO I			
19 Pr	ovide	any other information necessary to implement the adjus	tment such as the reportable	e tay year > Th	a adjustment to basis would be
		count in the year of the shareholder during which the			
# The state of the					
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10 200					
-	Unde	er penalties of perjury, I declare that I have examined this return	including accompanying sched	ules and stateme	nts, and to the best of my knowledge, and
		f, it is true, correct, and complete. Declaration of preparer (other			
Sign				4	E-12
Here	Signa	ature >		Date ▶	-5-13
	Print	your name Frank J. V.	M	Title ▶ V/	O-Tox
Paid		Print/Type preparer's name Preparer's sign		Date	Check if PTIN
Prepa	rer				self-employed
Use C		Firm's name ▶			Firm's EIN ▶
Send Fo	rm 89	Firm's address ► 037 (including accompanying statements) to: Departmen	t of the Treasury, Internal Rev	venue Service,	Phone no. Ogden, UT 84201-0054

Spartech Corporation (Successor: PolyOne Corporation) 34-1730488 Attachment to Form 8937

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

Form 8937 Part II, Box 14:

The merger of Spartech Corporation ("Spartech") with and into PolyOne Corporation's (PolyOne) wholly owned subsidiary, 2012 Redhawk LLC ("Redhawk"), effective on March 13, 2013. 2012 Redhawk LLC, the surviving entity, has changed its name to PolyOne Designed Structures and Solutions LLC.

As a result of this merger, each share of Spartech common stock was exchanged for 0.3167 fractional shares of PolyOne and \$2.67 in cash.

Form 8937 Part II, Box 15:

The merger of Spartech into PolyOne qualifies as a tax-free reorganization within the meaning of Section 368(a) of the Internal Revenue Code, as amended. As a result, each Spartech shareholder will recognize gain, but not loss, equal to the lesser of (1) the amount of gain realized (that is, the excess, if any, of the sum of the cash and the fair market value of the PolyOne common stock (see below) received over such holder's tax basis in the Spartech stock surrendered in the merger); and (2) the amount of cash received in the merger. For this purpose, gain or loss must be calculated separately for each identifiable block of shares surrendered in the merger, and a loss realized on one block of shares may not be used to offset a gain realized on another block of shares. Cash received and gain realized in connection with the receipt of cash in lieu of a fractional share of PolyOne common stock are not taken into account in making the computations of gain realized or recognized and basis of the shares received.

In general, the former Spartech shareholder's aggregate basis in the PolyOne shares received in the merger is equal to the aggregate basis of the Spartech shares surrendered in the merger, decreased by the sum of the money received and increased by the amount of the gain recognized on the exchange (the "Adjusted Basis").

A holder that receives cash in lieu of a fractional share of PolyOne common stock will be treated as having received such fractional share and then having received such cash in redemption of the fractional share. Such gain or loss will be recognized based on the difference between the amount of cash received and the portion of the holder's Adjusted Basis of the shares of Spartech stock exchanged pursuant to the merger which is allocable to such fractional share. Such capital gain or loss will be long-term capital gain or loss if the holding period for such share of Spartech stock was greater than one year as of the date of the merger.

Form 8937 Part II, Box 16:

Under applicable federal income tax rules, the fair market value of the PolyOne common stock received on March 13, 2013 is \$25.04.

Where one PolyOne share is received in exchange for more than one Spartech share, then the Adjusted Basis must be allocated to the PolyOne shares received in a manner that reflects, to the greatest extent possible, the basis in Spartech shares that were acquired on the same date and at the same price. To the extent it is not possible to allocate the aggregate basis in this manner, the aggregate basis of the Spartech shares surrendered must be allocated to the PolyOne shares in a manner that minimizes the disparity in the holding periods of the Spartech shares whose basis is allocated to any particular PolyOne share received.