See separate instructions.

Part Reporting Issue

Part Reporting Issuer				
1 Issuer's name	2 Issuer's employer identification number (EIN)			
NUCOR CORPORATION	13-1860817			
3 Name of contact for additional information	5 Email address of contact			
Paul Donnelly	704-264-8807	paul.donnelly@nucor.com		
6 Number and street (or P.O. box if mail is not		7 City, town, or post office, state, and ZIP code of contact		
	,,,,			
1915 Rexford Road		Charlotte, NC 28211		
8 Date of action	9 Classification and description			
December 7, 2020	Debt for Debt Exchange			
10 CUSIP number 11 Serial number(s) 12 Ticker symbol	13 Account number(s)		
See attached N/A	N/A	N/A		
		ee back of form for additional questions.		
		te against which shareholders' ownership is measured for		
the action See attached	ф. Г			
15 Describe the quantitative effect of the orgation share or as a percentage of old basis ► Section 2.5 Section 2		rity in the hands of a U.S. taxpayer as an adjustment per		
16 Describe the calculation of the change in b valuation dates ► <u>See attached</u>	pasis and the data that supports the calcul	lation, such as the market values of securities and the		

For Paperwork Reduction Act Notice, see the separate Instructions.

Form 8	937 (12-:									Page 2
Part		Organizational Action (cont	tinued)							
17 I	List the	applicable Internal Revenue Code	section(s) a	and subsection(s)	upon which the tax t	reatmen	t is based Þ	See attac	hed	
18 (Can any	resulting loss be recognized? ►	See attack	hed						
	e al l'al l'j		000 411401							
19	Provida	any other information necessary to	implemer	t the adjustment	such as the reportat	olo tax ve	ar Þ S oo a	ttachod		
19 1	Tovide	any other mormation necessary to	linplemer	it the adjustment,	such as the reportat	ne lax ye		llacheu		
		r penalties of perjury, I declare that I ha , it is true, correct, and complete. Decla								ledge and
Sign	001101		adion of pro	parer (ether than on			r milen prope		mougo.	
Here	0	Tinckath 11/5	Bound				1/1//20	01		
	Signa	iture▶ <u><i>lizabeth</i> W.1</u>	10000			Date Þ	1/14/20	21		
		your name Elizabeth W. Bowers				Title 🕨	Vice Pres	ident		
Paid		Print/Type preparer's name	Pr	eparer's signature		Date	1.001103	Check if	PTIN	
_	aror							self-employed		

Preparer				sell-employed	
Use Only	Firm's name 🕨			Firm's EIN 🕨	
	Firm's address 🕨			Phone no.	
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054					

Nucor Corporation EIN: 13-1860817 Date of Action: December 7, 2020 Attachment to Internal Revenue Service Form 8937

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**"). This attachment includes a general summary regarding certain U.S. federal income tax laws and regulations relating to the effects of the Exchange (as defined below) on the tax basis of certain notes of Nucor Corporation ("**Nucor**") received in the Exchange. The information herein does not constitute tax advice. Note holders should consult their own tax advisors regarding the U.S. federal income tax consequences of the exchanges described herein and the tax basis resulting from the exchanges.

Form 8937 Part I, Box 10:

CUSIP Numbers of Pool 1 Notes	CUSIP Number of New Notes
6.4000% Notes due 2037	
CUSIP: 670346AH8	
5.200% Notes due 2043	2.979% Notes due 2055
CUSIP: 670346AN5	CUSIP: 670346AT2
4.400% Notes due 2048	-
CUSIP: 670346AQ8	

Form 8937 Part II, Line 14:

On December 7, 2020, Nucor early settled its tender offer to exchange (a) its outstanding 6.400% Notes due 2037, 5.200% Notes due 2043, and 4.400% Notes due 2048 (collectively, the "**Existing Notes**") for \$439,153,000 aggregate principal amount of its 2.979% Notes due 2055 (the "**New Notes**") and \$180,302,355.85 in cash (exclusive of accrued interest and fractional amounts). On December 17, 2020, Nucor settled the late tenderers to its tender offer for \$159,000 of New Notes and \$80,667 in cash (the exchange for Existing Notes for New Notes and cash the "**Exchange**").

Form 8937 Part II, Line 15:

Nucor intends to take the position that the exchange of Existing Notes for New Notes will, in each case, constitute a recapitalization for U.S. federal income tax purposes, and the discussion herein assumes the exchanges will be so treated.

Upon the exchange of Existing Notes for New Notes pursuant to the Exchange, a holder will generally recognize gain (but not loss) equal to the lesser of (i) any cash amount received in the exchange (but not including any amounts received in respect of accrued and unpaid interest on the Existing Notes, which will be taxed as such), plus the fair market value of the "excess principal" amount received (collectively, "boot") and (ii) the amount of any gain realized on the exchange, computed in the manner described below. The excess principal amount is the excess of the principal amount of New Notes received over the principal amount of Existing Notes surrendered for those New Notes. The gain, if any, realized on the exchange will equal the excess of (i) the "issue price" of the New Notes received (as described below) plus any cash received (not including any amounts received in respect of accrued and unpaid interest on the Existing Notes) over (ii) the holder's adjusted tax basis in the Existing Notes surrendered in the Exchange.

A holder's initial tax basis in the portion of New Notes that are not treated as boot will be equal to the holder's tax basis in the Existing Notes allocated thereto, increased by any gain that the holder recognized in the exchange, and decreased by any amount of boot received by the holder.

Form 8937 Part II, Line 16:

As described in Line 15 above, a holder will have an initial tax basis in the New Notes that are not treated as boot equal to the holder's tax basis in the Existing Notes allocated thereto, increased by any gain that the holder recognized in the exchange, and decreased by any amount of boot received by the holder.

Nucor has determined that:

• The issue price of the New Notes is \$1,034.50 per \$1,000 face amount of such New Notes, or 103.45%.

Form 8937 Part II, Line 17:

Section 354; Section 356; Section 358; Section 368; Section 1001; Section 1273.

Form 8937 Part II, Line 18:

Recapitalizations generally do not result in the recognition of loss, as discussed in Line 15 above.

Form 8937 Part II, Line 19:

The Exchange was consummated on December 7, 2020. For a holder whose taxable year is the calendar year, the reportable tax year is 2020.