

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Orbital ATK, Inc.		41-1672694	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Orbital ATK Investor Relations	703-406-5528	barron.beneski@orbitalatk.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	
45101 Warp Drive		Dulles, Virginia 20166	
8 Date of action		9 Classification and description	
February 9, 2015		Common stock - Merger	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
68557N103		OA	

Part II Organizational Action Attach additional 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 9, 2015, pursuant to the terms and conditions of the Transaction Agreement dated April 28, 2014 among Alliant Techsystems Inc. ("ATK"), Vista SpinCo Inc. ("Vista"), Vista Merger Sub Inc. ("Merger Sub") and Orbital Sciences Corporation ("Orbital"), ATK distributed to its shareholders holding ATK common stock, on a pro rata basis, all of the issued and outstanding common shares of ATK's wholly-owned subsidiary, Vista (the "Distribution"). See separate Form 8937 for the effect of the Distribution on the stock tax basis applicable to ATK and Vista shareholders. Immediately following the Distribution, Merger Sub merged with and into Orbital (the "Merger"), with Orbital surviving the Merger and becoming a wholly-owned subsidiary of ATK. ATK was thereafter renamed Orbital ATK, Inc. (Orbital ATK). Following the Distribution and Merger, Orbital ATK common stock started trading under the ticker symbol "OA" on the New York Stock Exchange (NYSE) effective February 10, 2015. In the Merger, each share of Orbital common stock was converted into the right to receive 0.449 shares of ATK common stock, with cash paid in lieu of fractional shares.

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 Merger qualifies as a tax-free reorganization under Section 368(a) of the Code. The effect of the Merger on the tax basis of Orbital common stock held by Orbital shareholders depends primarily on whether the Orbital shares were exchanged (i) for a combination of ATK shares and cash in lieu of fractional shares, (ii) solely for ATK shares or (iii) solely for cash in lieu of fractional shares. The tax basis of the shares of ATK common stock received by an Orbital shareholder who received (i) a combination of ATK shares and cash in lieu of fractional shares will be the same as the tax basis in the shareholder's Orbital common stock surrendered in the Merger exchange, plus any gain recognized (due to receipt of cash in lieu of fractional shares) by such shareholder in the Merger and minus any cash received (in lieu of fractional shares) by the shareholder in the Merger. The tax basis of the shares of ATK common stock received by an Orbital shareholder who received (ii) solely ATK shares will be the same as the tax basis in the shareholder's Orbital common stock. An Orbital shareholder who received (iii) only cash in lieu of a fractional share interest in ATK common stock will be treated as having received such cash in full payment for such fractional share of stock. Consequently, since the shareholder did not receive ATK common stock in exchange for the fractional share interest, there will be no new tax basis to compute.

16 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 ▶ There was no change in the aggregate tax basis for Orbital shareholders as a result of the Merger with the exception of the impact of cash received in lieu of fractional shares of ATK common stock as described above in item 15.

Shareholders that acquired Orbital common stock at different times or different prices will need to calculate their tax basis in each block of stock to determine their tax basis in the ATK stock received in exchange for their Orbital stock in the Merger.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► The Merger qualifies as a tax-free reorganization under Section 368(a) of the Code. Accordingly, the federal income tax consequences to the Orbital shareholders are determined under Sections 354, 356 and 358 of the Code.

18 Can any resulting loss be recognized? ► No loss can be recognized by an Orbital shareholder upon the exchange of Orbital common stock for a combination of ATK shares and cash in lieu of fractional shares in the Merger. If a taxable loss is calculated on the exchange of Orbital stock solely for cash in lieu of fractional shares of ATK stock in the Merger, such loss can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The Merger was effective on February 9, 2015. For an Orbital shareholder whose taxable year is a calendar year, the reportable tax year is 2015.

The above information does not constitute tax advice. It does not address the tax consequences that may apply to any particular shareholder, and each shareholder is urged to consult their own tax advisor regarding the tax consequences of the Merger.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ► *A. J. Valento* Date ► 3/20/15

Print your name ► Anthony J. Valento Title ► Vice President Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			