

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM SD
Specialized Disclosure Report

United States Steel Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation)

1-16811
(Commission File Number)

25-1897152
(IRS Employer Identification No.)

| | |
|------------------------------------------|-------------------|
| <u>600 Grant Street, Pittsburgh, PA</u> | <u>15219-2800</u> |
| (Address of principal executive offices) | (Zip Code) |

Duane Holloway

Senior Vice President, General Counsel and Chief Ethics & Compliance Officer

(412) 433-1211

(Name and telephone number, including area code, of the person to contact in connection with this report)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240. 13p-1) for the fiscal year ended ____.

Rule 13q-1 under the Securities Exchange Act (17 CFR 240. 13q-1) for the reporting period from January 1, 2023 to December 31, 2023.

SECTION 2. RESOURCE EXTRACTION ISSUER DISCLOSURE

Item 2.01: Resource Extraction Issuer Disclosure Report

Disclosure of Payments by Resource Extraction Issuers

The specified payment disclosure required by this Form is included as Exhibit 2.01 to this Specialized Disclosure Report on Form SD.

SECTION 3. EXHIBITS

Item 3.01: Exhibit

| | |
|----------------------|-------------------------------------------------------------------------------------|
| 2.01 | Interactive Data File (Form SD for the year ended December 31, 2023 filed in XBRL). |
| 99.1 | Resource Extraction Payment Report as required by Item 2.01 of this Form. |



SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

UNITED STATES STEEL CORPORATION

(Registrant)

By: /s/ Manpreet S. Grewal

Manpreet S. Grewal

Vice President, Controller & Chief Accounting Officer

September 26, 2024

PAYMENTS BY SEGMENT

| Segment | Project / Subnational Political Jurisdiction | Resource / Method of Extraction | Governmental Recipient / Country | Payment Type | Payment Amount (in USD) | Fiscal Year |
|---------------------------------------------------------------------|----------------------------------------------|---------------------------------|------------------------------------|-------------------------|------------------------------|-------------|
| North American Flat-Rolled | Mon Valley Works / Pennsylvania | Iron Ore / Open Pit | Federal government / United States | Harbor maintenance fees | \$ 311,414 | 2023 |
| North American Flat-Rolled | Gary Works / Indiana | Iron Ore / Open Pit | Federal government / United States | Harbor maintenance fees | \$ 765,332 | 2023 |
| North American Flat-Rolled | Great Lakes Works / Michigan | Iron Ore / Open Pit | Federal government / United States | Harbor maintenance fees | \$ 2,723 | 2023 |
| North American Flat-Rolled | Keetac / Minnesota | Iron Ore / Open Pit | Federal government / United States | Harbor maintenance fees | \$ 209,273 | 2023 |
| North American Flat-Rolled | Minntac / Minnesota | Iron Ore / Open Pit | Federal government / United States | Harbor maintenance fees | \$ 25,965 | 2023 |
| North American Flat-Rolled harbor maintenance fees subtotal: | | | | | \$ 1,314,707 | 2023 |
| (1) | (1) | Iron Ore / Open Pit | Federal government / United States | Federal income taxes | \$ 38,600,000 ⁽¹⁾ | 2023 |

⁽¹⁾ The United States federal government levies income taxes at the entity level, i.e., United States Steel Corporation level rather than on a per project or a segment basis. Income tax payment information in the table above is presented at the United States Steel Corporation level.

| Total payments | | | | | |
|------------------------------------------------------------|--|--|-----------|-------------------|-------------|
| Harbor maintenance fees | | | \$ | 1,314,707 | 2023 |
| United States Steel Corporation federal income taxes | | | \$ | 38,600,000 | 2023 |
| Total payments to United States federal government: | | | \$ | 39,914,707 | 2023 |