

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

Section 368(a)(1)(E)

Section 354(a)(1)

Section 302(a)

18 Can any resulting loss be recognized? ▶ Yes, for non-exempt shareholders receiving a cash payment in the deemed sale of fractional shares if the tax basis allocated to the fractional shares was greater than the cash payment received for those shares, subject to other relevant provisions of the Internal Revenue Code regarding loss recognition limitations

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2017.

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 ▶ *Cory Smith*
Cory Smith (Dec 28, 2017) Date ▶ Dec 28, 2017

Print your name ▶ Cory Smith Title ▶ CFO

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.



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