

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **Pursuant to IRC Sec. 301(c)(2), a distribution which is not a dividend shall be applied against and reduce the adjusted tax basis of the stock.**

18 Can any resulting loss be recognized? ▶ **This distribution would not create a loss.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The adjustment to basis would be taken into account in the tax year of the shareholder during which the distribution was received (e.g., 2013 for calendar year taxpayers).**

Sign Here 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.

Signature ▶ _____ Date ▶ _____

Print your name ▶ **A signed copy is maintained by the issuer** Title ▶ _____

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.			