

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [IRC §§ 301, 316](#)

18 Can any resulting loss be recognized? ▶ [NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID ON 01/27/2014 TO THE SHAREHOLDERS OF RECORD ON 01/23/2014. POTENTIAL GAIN MAY RESULT IF SHAREHOLDER HAS A ZERO BASIS.](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [THE INFORMATION PROVIDED ABOVE WILL BE PROVIDED ON THE SHAREHOLDERS 2014 1099 DIV STATEMENT BOX 3.](#)

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 ▶ _____ Date ▶ _____

Print your name ▶ _____ 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.