

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
Sections 301(c) and 317(a)

18 Can any resulting loss be recognized? ▶
Not applicable. No tax loss is recognized by shareholders as a result of receiving the October 1, 2019 nondividend distributions.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
Not applicable.

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 ▶ *W. Todd Frerichs* Date ▶ 10/24/19

Print your name ▶ TODD FRERICHS Title ▶ DIRECTOR

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.	