



**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 301(c), 317(a)

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**18** Can any resulting loss be recognized? ▶ \_\_\_\_\_

Not applicable. No tax loss is recognized by shareholders as a result of receiving the April 1, 2015 nontaxable distributions.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_

Not applicable.

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**Posted on primary public web site in lieu of filing with IRS, pursuant to Treas. Reg.S.1.6045B-1(a)(3) and (b)(4).**