



**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)

18 Can any resulting loss be recognized? ▶  
Not applicable. No tax loss is recognized by shareholders as a result of receiving the April 1, 2020 nontaxable 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 ▶ *Todd Frerichs* Date ▶ 4/3/20

Print your name ▶ TODD FRERICHS Title ▶ DIRECTOR

<b>Paid Preparer Use Only</b>	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.			