



**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 331**

Blank lines for listing applicable Internal Revenue Code sections.

**18** Can any resulting loss be recognized? ▶ **The distribution should not result in a taxable loss to the shareholders. Shareholders should consult their tax advisor to determine the tax impact of this transaction with respect to their individual facts and circumstances.**

Blank lines for providing information regarding loss recognition.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The basis adjustment from this action is applicable to the tax year ended December 31, 2020. The distribution will be reported to each shareholder on a 2020 Form 1099-DIV which will reflect the amount of the liquidating distribution. Shareholders should consult their tax advisor to determine the tax impact of this transaction with respect to their individual facts and circumstances.**

Blank lines for providing other information necessary for the adjustment.

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 ▶ **January 17, 2020**  
Print your name ▶ **Roy D. Jones** Title ▶ **Chief Executive Officer**

<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.