

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____


RETURN OF BASIS DISTRIBUTION - IRC SECTION 301(c)(2)

TAXABLE CASH DIVIDEND - IRC SECTION 301(c)(1) AND IRC SECTION 316

18 Can any resulting loss be recognized? ▶ **NO LOSS CAN BE RECOGNIZED AS A RESULT OF THE CASH DISTRIBUTIONS TO THE COMMON SHAREHOLDERS.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **THE REPORTABLE TAX YEAR RELATED TO THE ORGANIZATIONAL ACTIONS AFFECTING THE BASIS OF SECURITIES IS CALENDAR YEAR 2013.**

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 ▶ 1-28-14

Print your name ▶ **ERIC B. ANDERSON** Title ▶ **VICE PRESIDENT - TAX**

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.	