



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTION 305(b)(4), 305(b)(5), 301(c), 316, 301(d)

**18** Can any resulting loss be recognized? ▶ THIS IS NOT A LOSS TRANSACTION.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE REPORTABLE TAX YEAR IS 2014 FOR TAXPAYER REPORTING TAXABLE INCOME ON A CALENDAR YEAR BASIS.

**Sign Here** 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.

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	THOMAS D'AMORE				P01428355
	Firm's name ▶	BDO USA, LLP		Firm's EIN ▶	13-5381590
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