



**Part II Organizational Action** (continued)

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

**The reverse stock split is a non-taxable capitalization pursuant to Section 368 of the Internal Revenue Code, except in respect of cash received in lieu of fractional shares. The tax basis calculations resulting from the reverse stock split are governed by Section 358 of the Internal Revenue Code.**

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

**The reverse stock split is a non-taxable capitalization pursuant to Section 368 of the Internal Revenue Code, except in respect of cash received in lieu of fractional shares. In general, if a shareholder receives cash in lieu of a fractional share, the shareholder may recognize gain or loss based on the difference between the amount of cash received and the shareholder's adjusted tax basis in the fractional share.**

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

**The reportable tax year in which the reverse stock split occurred is 2018.**

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 ▶ Michael W Sumruld Date ▶ 12/18/18  
Print your name ▶ MICHAEL W SUMRULD Title ▶ SVP & CFO

<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.