

## Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based TAX TREATMENT GOVERNED BY IRC SECTION 301(c)(2)
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18 Can any resulting loss be recognized? N/A
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year FOR THOSE ENLC UNIT HOLDERS THAT ARE CALENDAR YEAR TAXPAYERS, THIS TRANSACTION IS REPORTABLE IN THE TAX YEAR ENDED DECEMBER 31, 2021.


Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

