



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
Sections 331 and 1001

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**18** Can any resulting loss be recognized? ▶ \_\_\_\_\_  
Not applicable. No tax loss is recognized by shareholders as a result of receiving the March 31, 2013 liquidating distributions.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
Not applicable

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