



**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 301(c), DISTRIBUTION OF PROPERTIES

IRC SECTION 312, EFFECT ON EARNINGS AND PROFITS

IRC SECTION 316, DIVIDEND DEFINED

IRC SECTION 317, PROPERTY DEFINED

OTHER IRC SECTIONS FURTHER DEFINING ADJUSTMENTS TO E&P TO THE EXTENT NOT CONTAINED IN SECTION 312

**18** Can any resulting loss be recognized? ▶ N/A

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ADJUSTMENT TO BASIS SHOULD BE TAKEN INTO ACCOUNT IN THE TAX YEAR OF THE SHAREHOLDER DURING WHICH THE CASH DISTRIBUTION WAS RECEIVED (FOR EXAMPLE, 2012 FOR CALENDAR YEAR TAXPAYERS).

**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 ▶ 2/28/2013

Print your name ▶ WINSTON C. YEN Title ▶ 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.