



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **IRS Section 305(a) and Section 307(a) with gain or loss recognized under section 1001.**

Blank lines for listing applicable Internal Revenue Code sections.

**18** Can any resulting loss be recognized? ▶ **Taxpayers receiving cash-in-lieu of fraction shares can recognize a gain, but not loss on the receipt of payments on a stock split under Section 1001.**

Blank lines for providing information regarding resulting loss recognition.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **Applicable to tax year 2015**

Blank lines for providing other necessary information for the adjustment.

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 ▶ *Liz Gates* Date ▶ 1/30/15

Print your name ▶ Liz Gates Title ▶ Executive Vice President

**Paid Preparer Use Only**

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.	