



**Part II Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
Internal Revenue Code Sections 301, 316, 852.

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18 Can any resulting loss be recognized? ▶ No

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
See Part II, Item 15 of this form for the per share amounts and dates of distributions impacted by this organizational action.  
This organizational action is reportable with respect to calendar year 2014.

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|-------------------------------|---|--------------------------|------|--|
| <b>Sign Here</b>              | 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 ▶ <i>Linda Novak</i>  | Date ▶ <i>12/15/2014</i> |      |  |
| <b>Paid Preparer Use Only</b> | Print your name ▶ <i>Linda Novak</i>  | Preparer's signature     | Date | Check <input type="checkbox"/> if self-employed PTIN |
|                               | Firm's name ▶   |                          |      | Firm's EIN ▶   |
|                               | Firm's address ▶  |                          |      | Phone no.  |
|                               |   |                          |      |  |