



**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 Section 316 defines a dividend to be any distribution made by a corporation to its shareholders out of its current or accumulated earnings and profits. As of January 1, 2021, the Issuer had beginning accumulated earnings and profit deficit. During 2021, the Issuer generated earnings and profit deficit. Earnings and profits were computed in accordance with Section 312.**

**Pursuant to Section 301(c), as the issuer had current earnings and profit deficit, no portion of the distribution was taxable pursuant to Section 301(c)(1). Rather, the amount of the distribution was then first applied against shareholder basis under Section 301(c)(2) and to the extent in excess of shareholder basis, would be taxable as capital gain pursuant to Section 301(c)(3).**

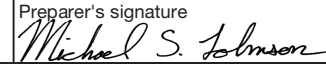
**18** Can any resulting loss be recognized? ▶ N/A

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Taxable Year 2021

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 ▶  Date ▶ 1/25/2022

Print your name ▶ Justin Enbody Title ▶ Chief Financial Officer

|  |   |   |                 |   |                  |
|--|---|---|-----------------|---|------------------|
| <b>Paid Preparer Use Only</b>  | Print/Type preparer's name                      | Preparer's signature  | Date            | Check <input type="checkbox"/> if self-employed | PTIN             |
|  | <u>Michael Johnson</u>                          |  | <u>01/25/22</u> |   | <u>P00723121</u> |
|  | Firm's name ▶ <u>Ernst &amp; Young U.S., LP</u> | Firm's EIN ▶ <u>34-6565596</u>  |                 | Phone no. <u>(213) 977-3200</u>                 |                  |
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