

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ In general, a shareholder's aggregate tax basis in his or her shares immediately prior to the share split should be allocated in proportion to the decreased number of shares under IRC Sections 354 and 358.

18 Can any resulting loss be recognized? ▶ Except to the extent of cash received in lieu of fractional shares, shareholders will generally not recognize gain or loss as a result of the stock split. In general, if a shareholder receives cash in lieu of fractional shares, the shareholder will recognize capital gain or loss based on the difference between the amount of cash received and the shareholder's adjusted tax basis in the fractional shares.

Shareholders should consult their own tax advisor with respect to the tax consequences resulting from the stock split.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable year is 2022 for taxpayers reporting taxable income on a calendar year basis. For shareholders reporting taxable income on a basis other than calendar year, the reportable tax year is the shareholder's tax year that includes December 19, 2022.

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 ▶ *John Belanger* Date ▶ 12.21.2022

Print your name ▶ John Belanger Title ▶ COO

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.	