

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 SECTIONS: 305(a) and 307(a). Treasury Regulation 1.307-1

18 Can any resulting loss be recognized? ▶ **NO**

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

THESE ACTIONS ARE EFFECTIVE ON THE DATE OF THE DISTRIBUTION IDENTIFIED ABOVE.

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 ▶ 04/13/2015

Print your name ▶ **ASHLEY H. PEEPER** Title ▶ **VICE PRESIDENT OF TAX**

| | | | | | |
|---|--|---|----------------|---|------------------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | KENT CRITTENDEN |  | <u>4.13.15</u> | <input type="checkbox"/> | P00023844 |
| | Firm's name ▶ CNL FINANCIAL GROUP | Firm's EIN ▶ 27-4169415 | | Phone no. 407-650-1000 | |
| Firm's address ▶ P.O. BOX 4920, ORLANDO, FL 32802-4920 | | | | | |