



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
No gain or loss is recognized under Internal Revenue Code Section 368(a)(1)(E), as this constitutes a recapitalization for U.S. tax purposes.

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**18** Can any resulting loss be recognized? ▶ There is no loss associated with the reverse share split.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
The reportable tax year was 2012.

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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 ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>A signed copy is maintained by the issuer</u>	Title ▶ _____	
	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶ _____	Firm's EIN ▶ _____	
	Firm's address ▶ _____	Phone no. _____	