



**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 Section 301 defines the rules used to determine whether, and to what extent, distributions to shareholders are taxable.

Distributions to shareholders that do not exceed the corporation's earnings and profits are reported as taxable dividends in accordance with

IRC Section 316. In the event a distribution to shareholders exceeds corporate earnings and profits, as determined under IRC Section 312,

shareholders must apply the rules of IRC Section 301 to determine if the distribution is a non-taxable return of basis under

IRC Section 301(c)(2) or if the distribution is reported as capital gain under IRC 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 ▶ \_\_\_\_\_

The reportable tax year is 2013.

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.

<b>Sign Here</b>	Signature ▶ <u>Kevin L. Cook</u>	Date ▶ <u>02/21/14</u>
	Print your name ▶ <u>Kevin L. Cook</u>	Title ▶ <u>SVP &amp; Corp. Controller</u>

<b>Paid Preparer Use Only</b>	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.