



**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 SECTIONS 312 AND 316, AND THE APPLICABLE REGULATIONS THEREUNDER.

**18** Can any resulting loss be recognized? ► SINCE DISTRIBUTIONS ARE CLASSIFIED AS NON-DIVIDEND DISTRIBUTIONS FOR 2014, THE SHAREHOLDER WOULD TREAT THE DISTRIBUTIONS AS EITHER A RETURN OF CAPITAL OR AS CAPITAL GAINS, BASED UPON THE INDIVIDUAL SHAREHOLDERS PRE-DISTRIBUTION BASIS IN THE SHARES.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► \_\_\_\_\_

**Sign Here**

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.

Signature ► Form 8937 with original signature is available for review at the corporate offices. Date ► 1/15/15

Print your name ► DAVID W. MCGIVNEY Title ► VP INCOME TAX

**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 ►		Phone no.	
Firm's address ►				