



**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 Section 301(c)(2)

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
The reportable tax year is 2025.

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 ▶ Charlie Cobb Date ▶ 1/20/2026

Print your name ▶ CHARLIE COBB Title ▶ CAO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Chad Resner	<u>Chad Resner</u>	01/20/2026		P01306576
	Firm's name ▶ Baker Tilly Advisory Group, LP	Firm's EIN ▶ 99-1405547		Phone no. (312) 729-8000	
Firm's address ▶ 205 N. Michigan Avenue, Chicago, IL 60601					