



**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The transaction was treated for federal income tax purposes as a "reorganization" within the meaning of Section 368(a) of the Code.

Blank lines for providing Internal Revenue Code section(s) and subsection(s).

**18** Can any resulting loss be recognized? ▶ HLND shareholders who received cash in lieu of a fractional share, a loss may be recognized.

Blank lines for providing information regarding resulting loss recognition.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The adjustment is reportable in the tax year ending December 31, 2019, for calendar year filers.

Blank lines for providing other information necessary to implement the adjustment.

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 ▶ /s/ David D. Brown Date ▶ 1/27/2020

Print your name ▶ David D. Brown Title ▶ Chief Financial Officer

<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.	