

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 354, 358 and 368**

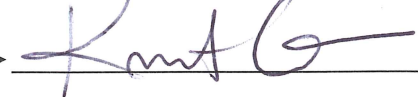
18 Can any resulting loss be recognized? ▶ **The 7-for-1 reverse stock split is intended to be treated as a recapitalization for United States federal income tax purposes. Therefore, except with respect to cash received in lieu of fractional shares as described below, a shareholder will not recognize any gain or loss for U.S. Federal Income Tax purposes upon the combination of pre-reverse stock split share into post-reverse stock split shares pursuant to the reverse stock split.**

In general, a shareholder who receives cash payment in lieu of a fractional share will recognize capital gain or loss equal to the difference between the amount of cash received in lieu of the fractional share and the portion of the holder's tax basis of the pre-reverse stock split shares that is allocable to the fractional share. Such gain loss generally will be long-term capital gain or loss if the shareholder's holding period in its pre-reverse stock split shares is more than one year as of the reverse stock split date. The deductibility of capital losses is subject to limitations.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The reportable tax year is 2020 for calendar year taxpayers. For shareholders reporting income on a period other than the calendar year, the reportable year is generally the shareholder's tax year that ends on or includes December 31, 2020.**

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 ▶ **2/3/2021**

Print your name ▶ **Kristine A. Glancy**

Title ▶ **President and Chief Executive Officer**

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 ▶
	Firm's address ▶				Phone no.