

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 305 AND 307.

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 ORGANIZATIONAL ACTION IS REPORTABLE FOR CALENDER YEAR 2024.

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 ► 8.28.2024
Print your name ► ANN MACDONALD Title ► OFFICER

Paid Preparer Use Only	Print/Type preparer's name <u>VICTORIA KHATAMOVA</u>	Preparer's signature	Date <u>8.28.2024</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01028824</u>
	Firm's name ► <u>COHEN & COMPANY, LTD.</u>	Firm's EIN ► <u>34-1912961</u>			
	Firm's address ► <u>OFFICES LISTED AT WWW.COHENCPA.COM</u>	Phone no. <u>800-229-1099</u>			