



**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 Sections 316 - Dividend defined \_\_\_\_\_

IRC Sections 317 - Property defined \_\_\_\_\_

IRC Sections 301(c) - Distributions defined \_\_\_\_\_

IRC Sections 312 - Effect on earnings and profits \_\_\_\_\_

Reg Section 1.1502-33- Earnings and profits \_\_\_\_\_

Other sections further defining adjustments to E&P that are not contained in Section 312 \_\_\_\_\_

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**18** Can any resulting loss be recognized? ▶ This distribution would not create a loss.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The adjustment to basis

would be taken into account in the tax year of the shareholder during which the distribution was received (e.g. 2013).

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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 ▶ *J. L. Hester* Date ▶ 01/15/2014

Print your name ▶ Janice L. Hester Title ▶ Senior Director of Tax

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Michael D. Huston	<i>M. Huston</i>	01/15/2014		P00634208
	Firm's name ▶ Deloitte Tax LLP			Firm's EIN ▶ 86-1065772	
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054