



**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 TAX TREATMENT WITH RESPECT TO THE REVERSE STOCK SPLIT IS DETERMINED PURSUANT TO THE INTERNAL REVENUE CODE SECTIONS 368 AND 354. THE IMPACT OF THE STOCKHOLDER'S BASIS IS DETERMINED PURSUANT TO INTERNAL REVENUE CODE SECTION 358. THE TAX TREATMENT TO A STOCKHOLDER OF THE CASH RECEIVED IN LIEU OF A FRACTIONAL SHARE IS DETERMINED PURSUANT TO INTERNAL REVENUE CODE SECTION 302.**

18 Can any resulting loss be recognized? ► **IN GENERAL, THE 1-FOR-20 REVERSE STOCK SPLIT SHOULD NOT CONSTITUTE A TAXABLE TRANSACTION, EXCEPT TO THE EXTENT OF ANY CASH RECEIVED FOR FRACTIONAL SHARES. IF A SHAREHOLDER RECEIVES CASH IN LIEU OF A FRACTIONAL SHARE, THE SHAREHOLDER WILL RECOGNIZE CAPITAL GAIN OR LOSS BASED ON THE DIFFERENCE BETWEEN THE AMOUNT OF CASH RECEIVED AND THE SHAREHOLDER'S ADJUSTED TAX BASIS IN THE FRACTIONAL SHARE. SUCH CAPITAL GAIN OR LOSS WILL CONSTITUTE LONG-TERM CAPITAL GAIN OR LOSS IF THE SHAREHOLDER'S HOLDING PERIOD FOR THE COMMON STOCK IS MORE THAN ONE YEAR AS OF THE DATE OF THE REVERSE STOCK SPLIT. THE DEDUCTIBILITY OF CAPITAL LOSSES MAY BE SUBJECT TO LIMITATIONS. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THIS TRANSACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES FOR TAX YEAR 2023.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **THE REPORTABLE TAX YEAR IS 2023 FOR CALENDAR YEAR TAXPAYERS. FOR STOCKHOLDERS REPORTING TAXABLE INCOME ON A BASIS OTHER THAN THE CALENDAR YEAR, THE REPORTABLE TAX YEAR IS THE STOCKHOLDER'S TAX YEAR THAT INCLUDES OCTOBER 16, 2023.**

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.

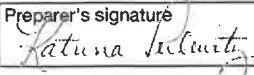
Sign Here

Signature ►   
Print your name ► **STEVE SWAIN**

Date ► **11/30/2023**

Title ► **VP, CORPORATE CONTROLLER**

**Paid Preparer Use Only**

Print/Type preparer's name <b>KATRINA PERLEWITZ</b>	Preparer's signature 	Date <b>11/29/2023</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00449061</b>
Firm's name ► <b>ARMANINO LLP</b>	Firm's address ► <b>155 108TH AVE NE, SUITE 820, BELLEVUE, WA 98004</b>		Firm's EIN ► <b>94-6214841</b>	Phone no. <b>408-200-6400</b>