



**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 301(C)(2), 312 AND 316**

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18 Can any resulting loss be recognized? ►  
**N/A**

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►  
**N/A**

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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 ► 

Date ► March 31, 2021

Print your name ► Joy Lopez

Title ► Vice President

**Paid Preparer Use Only**

Print/Type preparer's name <b>RADHIKA PATEL</b>	Preparer's signature 	Date 03/22/2021	Check <input type="checkbox"/> if self-employed	PTIN <b>P01442465</b>
Firm's name ► <b>ERNST &amp; YOUNG LLP</b>	Firm's address ► <b>100 Adelaide Street West, PO Box 1, Toronto, Ontario M5H 0B3, Canada</b>		Firm's EIN ► <b>98-0092343</b>	Phone no. <b>416-864-1234</b>