



**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**

Multiple horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶

**N/A**

Multiple horizontal lines for providing information regarding resulting loss recognition.


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

**N/A**

Multiple horizontal lines for providing other information necessary to implement the adjustment.

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

**RADHIKA PATEL**

Preparer's signature



Date

**03/22/2021**

Check  if self-employed

PTIN

**P01442465**

Firm's name ▶ **ERNST & YOUNG LLP**

Firm's EIN ▶ **98-0092343**

Firm's address ▶ **100 Adelaide Street West, PO Box 1, Toronto, Ontario M5H 0B3, Canada**

Phone no. **416-864-1234**