



**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**

18 Can any resulting loss be recognized? ▶ \_\_\_\_\_

**N/A**

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


**N/A**

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 ▶ 3/25/2026

Print your name ▶ JOY LOPEZ Title ▶ VICE PRESIDENT

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ROBERT MICHAEL TEPER		3/23/2026		P01431521
	Firm's name ▶ ERNST & YOUNG LLP	Firm's address ▶ 100 Adelaide Street West, PO Box 1, Toronto, Ontario M5H 0B3, Canada		Firm's EIN ▶ 98-0092343	Phone no. 416-864-1234