



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_

Section 316 - Dividend defined \_\_\_\_\_

Section 317 - Property defined \_\_\_\_\_

Section 301(c) - Distributions of property \_\_\_\_\_

Section 312 - Effect on earnings and profits \_\_\_\_\_

Reg. Section 1.1502-33 - Earnings and profits (this section applies to taxpayers filing a consolidated Federal corporate income tax return) \_\_\_\_\_

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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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 ▶ \_\_\_\_\_

Print your name ▶ J. 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
	<u>M. Huston</u>				<u>P00634208</u>
	Firm's name ▶ <u>Deloitte Tax LLP</u>	Firm's EIN ▶ <u>86-1065772</u>		Phone no. <u>312-486-1200</u>	
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