

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based _____

18 Can any resulting loss be recognized? _____

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

**Sign
Here**

Signature DAVID STEELE Date _____

Print your name **DAVID STEELE** Title **PRESIDENT**

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if	PTIN
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GREGORY PAPINKO	GREGORY PAPINKO		self-employed	P01452981
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Firm's name	PRICEWATERHOUSECOOPERS LLP	Firm's EIN	98-0189320
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