

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ In general a shareholder's aggregate tax basis in his or her shares immediately prior to the share conversion should be allocated in proportion to the shares received under IRC Sections 354 and 358

18 Can any resulting loss be recognized? ▶ No loss will be recognized as a result of this conversion.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Shareholders should consult their tax adviser if they have questions regarding their use of information provided on this form.

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 ▶ /s/ Diane J. Johnson Date ▶ 3/27/23

Paid Preparer Use Only	Print your name ▶ <u>Diane J. Johnson</u>	Preparer's signature	Title ▶ <u>Vice President</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054