



**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 301 & 316.](#)

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**18** Can any resulting loss be recognized? ▶ [Not applicable to this transaction as no loss may be recognized on a return of capital distribution. The shareholders cost basis should be adjusted to reflect the return of capital distribution which may affect the gain or loss realized by the shareholder upon disposition of his/her shares.](#)

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [The information provided herein will be provided to each shareholder on their 2013 Form 1099 DIV statement, Box 3.](#)

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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 ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print your name ▶ <a href="#">Signed Copy Retained by City National Rochdale</a>	Title ▶ _____	
	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶ _____	Firm's EIN ▶ _____	
	Firm's address ▶ _____	Phone no. _____	