

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 368(a)(1)(E) - Recapitalization

Section 354 - Exchanges of stock and securities in certain reorganizations

Section 358 - Basis to distributees

Section 1011 - Determination of amount of and recognition of gain or loss

Section 1012 - Basis of property - cost

18 Can any resulting loss be recognized? ▶ Except to the extent cash was received in lieu of fractional shares, stockholders generally will not recognize gain or loss as a result of the reverse stock split. In general, a stockholder who receives a cash payment in lieu of a fractional share will recognize capital gain or loss equal to the difference between the amount received in lieu of the fractional share and the portion of the holder's tax basis in the pre-split Common Stock that is allocable to the fractional share. Such gain or loss generally will be long-term capital gain or loss if the stockholder's holding period in its pre-split Common Stock is more than one year as of the reverse stock split. The deductibility of net capital losses by individuals and corporations is subject to limitations.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The stock basis adjustment and any gain or loss will be taken into account in the tax year of the stockholder during which the transaction occurred (e.g., 2024 for calendar year taxpayers).

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 ▶ *Bryant J. Reeves III* EDB671448FCE43F... Date ▶ 11/15/2024

Paid Preparer Use Only	Print your name ▶ Bryant J. Reeves, III	Preparer's signature	Title ▶ Chief Financial Officer	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name				Firm's EIN ▶	
	Firm's name ▶				Phone no.	