

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► PURSUANT TO IRC SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE.

Sign Here 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.

Signature ► **A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS IN 2021 WHERE RETURN OF CAPITAL WAS APPLICABLE:

COMMON SHARES

RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
01/15/2021	01/14/2021	01/29/2021	\$ 0.152300	\$ -	\$ 0.152300
02/11/2021	02/10/2021	02/26/2021	\$ 0.152300	\$ -	\$ 0.152300
03/17/2021	03/16/2021	03/31/2021	\$ 0.152300	\$ -	\$ 0.152300
04/16/2021	04/15/2021	04/30/2021	\$ 0.152300	\$ -	\$ 0.152300
05/14/2021	05/13/2021	05/28/2021	\$ 0.152300	\$ -	\$ 0.152300
06/16/2021	06/15/2021	06/30/2021	\$ 0.152300	\$ -	\$ 0.152300
		TOTALS	\$ 0.913800	\$ -	\$ 0.913800

PREFERRED SHARES

RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
2/2/2021	02/1/2021	02/16/2021	\$ 0.367190	\$ -	\$ 0.367190
05/3/2021	04/30/2021	05/17/2021	\$ 0.367190	\$ -	\$ 0.367190
		TOTALS	\$ 0.734380	\$ -	\$ 0.734380