



**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 Sec. 301(c)(2)

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**18** Can any resulting loss be recognized? ▶ \_\_\_\_\_  
N/A

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
Reportable for tax year 2025

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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 ▶ 1/27/2026

Print your name ▶ **Gabriel Wasserman** Title ▶ **Chief Accounting Officer**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Michael Brescia</b>	Preparer's signature <i>Michael L Brescia</i>	Date 1/26/2026	Check <input type="checkbox"/> if self-employed	PTIN <b>P01795741</b>
	Firm's name ▶ <b>KPMG LLP</b>	Firm's EIN ▶ <b>13-5565207</b>		Phone no. <b>(212) 758-9700</b>	
	Firm's address ▶ <b>375 9TH Avenue, New York, NY 10001</b>				