



**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 Section 305(a), IRC Section 307(a)

**18** Can any resulting loss be recognized? ▶ The stock is expected to be a non-taxable transaction and non-recognition transaction. Therefore, no loss is to be recognized in connection with a two-for-one stock split completed in the form of a stock dividend.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year for stockholders reporting taxable income on a calendar year basis will be year ending December 31, 2021. For stockholders reporting taxable income on a basis other than calendar year, the reportable year is the stockholder's tax year that includes April 7, 2021.

Stockholders are urged to consult their personal tax advisors with respect to their individual tax consequences related to the stock split.

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 ▶ *Eric Chang* Date ▶ 5/4/2021

Print your name ▶ Eric Chang Title ▶ CFO

**Paid Preparer Use Only**

Print/Type preparer's name <u>Scott Borgia</u>	Preparer's signature <u><i>Scott Borgia</i></u>	Date <u>04/09/2021</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01410230</u>
Firm's name <u>ARMANINO LLP</u>	Firm's EIN <u>94-6214841</u>		Phone no. <u>408-200-6400</u>	
Firm's address <u>50 W. SAN FERNANDO ST. STE 500, SAN JOSE, CA 95113</u>				

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