

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 SECTIONS 301 & 306](#)

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

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 2024 FORM 1099 DIV STATEMENT, BOX 3, OR TO THE PARTY PREPARING FORM 1099DIV ON BEHALF OF THE FUND.**

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 ▶ SIGNATURE ON FILE Date ▶ 02/05/2025

Paid Preparer Use Only	Print your name ▶ <u>JOHN BOURGEOIS</u>	Preparer's signature	Title ▶ <u>ASSISTANT TREASURER</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	