



**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 §§ 354, 358, and 368

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**18** Can any resulting loss be recognized? ▶ Unitholders generally will not recognize gain or loss as a result of the reverse unit split.  
Unitholders should consult their own tax advisors with respect to the tax consequences resulting from the reverse unit split.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2019  
with respect to calendar year taxpayers.

Original CUSIP was Y7545W109 and post-reverse unit split CUSIP is Y7545W125.

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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 ▶ A SIGNED COPY IS MAINTAINED BY THE ISSUER Date ▶ \_\_\_\_\_

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