



**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 305(a) and 307(a). Under section 305(a), the stock dividend is not taxable to the shareholders. Under section 307(a), each shareholder's basis must be allocated between the "old stock" and the "new stock" that was distributed in the stock dividend.

**18** Can any resulting loss be recognized? ▶ A loss cannot be recognized in connection with the 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 adjustment to basis should be taken into account in the tax year of the shareholder that includes the distribution date of February 13, 2014. For those shareholders who report taxable income on a calendar year basis, the reportable tax year is 2014.

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 ▶ /s/ Date ▶ March 26, 2014

Print your name ▶ Jean Dagenais Title ▶ SVP, Finance, Tax and Investor Relations

<b>Paid Preparer Use Only</b>	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.