

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 301(c)(2)

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The distributions discussed are payable on the date(s) specified in 2025. For calendar year taxpayers, the tax year affected should be calendar year 2025. For taxpayers reporting on the basis of a tax year other than the calendar year, different tax periods may be impacted. Shareholders should consult their own tax advisors to determine the income tax consequences of their specific situation. Viper is providing this form for informational purposes only and not as legal or tax advice.

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 ▶ Jan 21, 2026

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