



**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 Sec. 368(a), 368(b), 354(a), 358(a) and 1223(1) Treas. Reg. Sec. 1.358-2

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18 Can any resulting loss be recognized? ▶ There is no gain / loss recognized in a tax-free reorganization.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable tax year is 2018.

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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 ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ **A signed copy is maintained by the issuer** Title ▶ \_\_\_\_\_

<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.

**Organizational Action: Fund Merger**

**Date of Action: 02/23/2018**

**Tax Year Ending 2018**

<u>Issuer's Name and EIN</u>	<u>Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>NAV</u>	<u>Acquiring Fund</u>	<u>Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>NAV</u>	<u>Merger Ratio</u>	<u>Basis Ratio</u>
Waddell & Reed Accumulative (44-0470465)	A	930057880	UNACX	\$ 10.172	Ivy Accumulative	A	46600G879	IATAX	\$ 10.172	1.000000000	1.000000000
Waddell & Reed Accumulative (44-0470465)	B	930057872	WAABX	\$ 8.457	Ivy Accumulative	B	46600G861	IATBX	\$ 8.457	1.000000000	1.000000000
Waddell & Reed Accumulative (44-0470465)	C	930057864	WAACX	\$ 8.677	Ivy Accumulative	C	46600G853	IATCX	\$ 8.677	1.000000000	1.000000000
Waddell & Reed Accumulative (44-0470465)	Y	930057856	WAAYX	\$ 10.239	Ivy Accumulative	I	46600G838	IATIX	\$ 10.239	1.000000000	1.000000000