



**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 2017.

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**Sign Here** 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.

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: 10/13/2017**

**Tax Year Ending 2017**

<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 Global Bond (43-1407989)	A	930057575	UNHHX	\$3.769	Ivy Global Bond	A	465899748	IVSAX	\$9.834	0.3832622	2.6091802
Waddell & Reed Global Bond (43-1407989)	B	930057567	WGGBX	\$3.764	Ivy Global Bond	B	465899730	IVSBX	\$9.833	0.3827926	2.6123804
Waddell & Reed Global Bond (43-1407989)	C	930057559	WGBCX	\$3.768	Ivy Global Bond	C	465899722	IVSCX	\$9.836	0.3830826	2.6104034
Waddell & Reed Global Bond (43-1407989)	Y	930057542	WGBYX	\$3.768	Ivy Global Bond	I	465899714	IVSIX	\$9.831	0.3832774	2.6090764