

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

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

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

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 ▶ _____

Paid Preparer Use Only	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 Global Growth (43-0954348)	A	930057799	UNCGX	\$ 13.566	Ivy Global Growth	A	465897502	IVINX	\$ 48.901	0.277417640	3.604673448
Waddell & Reed Global Growth (43-0954348)	B	930057781	WAIBX	\$ 11.620	Ivy Global Growth	B	465897601	IVIBX	\$ 41.337	0.281104096	3.557401033
Waddell & Reed Global Growth (43-0954348)	C	930057773	WAICX	\$ 12.311	Ivy Global Growth	C	465897585	IVNCX	\$ 41.799	0.294528577	3.395256275
Waddell & Reed Global Growth (43-0954348)	Y	930057765	WAIYX	\$ 13.676	Ivy Global Growth	I	465898724	IGIIX	\$ 49.887	0.274139555	3.647777128