



**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE TAX TREATMENT WITH RESPECT TO THE REVERSE STOCK SPLIT IS DETERMINED PERSUANT TO INTERNAL REVENUE CODE SECTIONS 354 AND 368. THE IMPACT ON AN AYTU SHAREHOLDER'S BASIS IS DETERMINED PERSUANT TO INTERNAL REVENUE CODE SECTION 358.

18 Can any resulting loss be recognized? ► THE ONE-FOR-TWENTY REVERSE STOCK SPLIT SHOULD NOT CONSTITUTE A TAXABLE TRANSACTION. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISOR TO DETERMINE THE TAX IMPACT OF THIS TRANSACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE REPORTABLE TAX YEAR IS 2018 FOR CALENDAR YEAR TAXPAYERS. FOR SHAREHOLDERS REPORTING TAXABLE INCOME ON A BASIS OTHER THAN CALENDAR YEAR, THE REPORTABLE TAX YEAR IS THE SHAREHOLDER'S TAX YEAR THAT INCLUDES AUGUST 10, 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 ► DAVID GREEN

Title ► CFO

**Paid Preparer Use Only**

Print/Type preparer's name DAN ROUTH	Preparer's signature 	Date 8/27/18	Check <input type="checkbox"/> if self-employed	PTIN P01071969
Firm's name ► RSM US, LLP	Firm's address ► 555 17TH STREET, STE. 1000 DENVER, CO 80202-3910		Firm's EIN ► 42-0714325	Phone no. 303-298-6400