



**Part II** Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
**Basis is reduced under IRC Section 301(c)(2). Any distribution in excess of basis is treated as gain under IRC Section 301(c)(3).**

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18 Can any resulting loss be recognized? ▶ **No**

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
**The basis adjustment is effective on the payment date identified in Box 14 above.**

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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.  
**/s/ Gary A. Cutson for**  
Signature ▶ **HSRE REIT VIIA** Date ▶ **January 30, 2024**  
Print your name ▶ **Gary A. Cutson** Title ▶ **Agent**

<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.			