



**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 SPLIT-OFF IS INTENDED TO BE A TAX-FREE EXCHANGE UNDER IRC SECTIONS 368(a)(1)(D) AND 355. UNDER IRC SECTION 358, THE AGGREGATE BASIS OF THE LIBERTY LATIN AMERICA CLASS A COMMON SHARES RECEIVED BY A HOLDER IN THE SPLIT-OFF SHOULD BE THE SAME AS THE AGGREGATE BASIS OF THE LILAC CLASS A ORDINARY SHARES EXCHANGED THEREFOR. UNDER IRC SECTION 1223, THE HOLDING PERIOD FOR A LIBERTY LATIN AMERICA CLASS A COMMON SHARE RECEIVED BY A HOLDER IN THE SPLIT-OFF SHOULD INCLUDE THE HOLDING PERIOD OF THE LILAC CLASS A ORDINARY SHARE EXCHANGED THEREFOR.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE SPLIT-OFF WAS EFFECTIVE ON DECEMBER 29, 2017. FOR CALENDAR YEAR TAXPAYERS, THE REPORTABLE YEAR IS 2017.

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 ▶ [Handwritten Signature] Date ▶ 1/2/18

Print your name ▶ Shawn Penne Title ▶ VP - Tax

**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.	