

Section 351(g) Nonqualified Preferred Stock

Pfd Stock

Div. Rate Varies

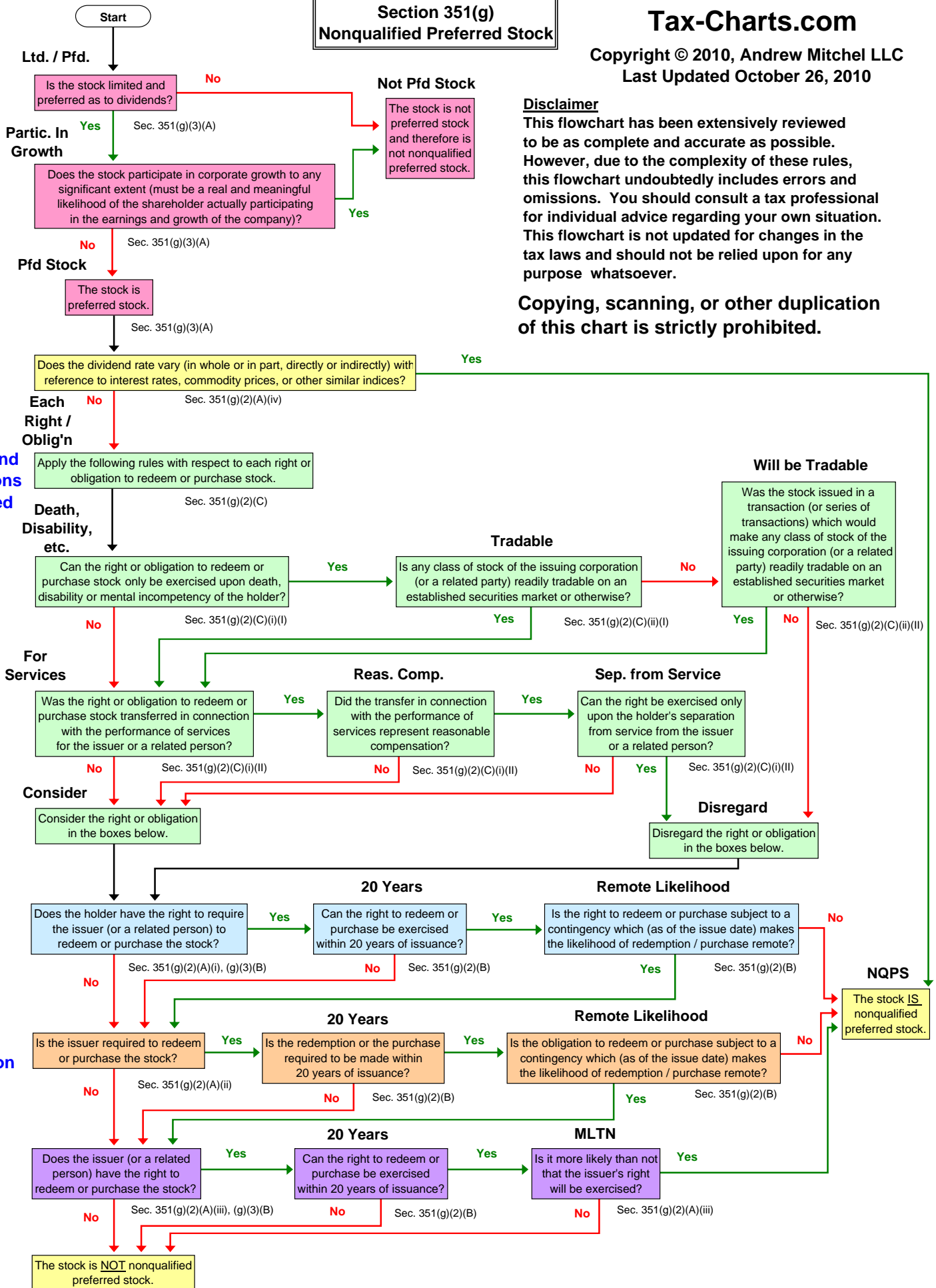
Rights and Obligations Excepted

Holder Right

Issuer Obligation

Issuer Right

Not NQPS



Disclaimer

This flowchart has been extensively reviewed to be as complete and accurate as possible. However, due to the complexity of these rules, this flowchart undoubtedly includes errors and omissions. You should consult a tax professional for individual advice regarding your own situation. This flowchart is not updated for changes in the tax laws and should not be relied upon for any purpose whatsoever.

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