

FORM 8621 (REV. DECEMBER 2025) — PART V, LINE 16a ATTACHMENT

Section 1291 Excess Distribution and Disposition Allocation Statement

Statement Control ID: 8621-2025-6043D • Attachment Sequence No. 69

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Shareholder Name:	[FILL/REPLACE: SHAREHOLDER NAME]	Tax Year:	2025
Identifying Number (SSN/ITIN):	[FILL/REPLACE: SSN/ITIN]	PFIC Status Start Date:	08/01/2017
Name of PFIC:	[FILL/REPLACE: PFIC NAME]	Functional Currency:	INR (Functional Currency)
PFIC Reference ID / EIN:	[FILL/REPLACE: EIN/REF ID]	Reporting Currency:	USD (U.S. Dollar Reporting)

Key Share Position & Computational Parameters

Beginning Units	Net Change	Ending Units	Cost Basis Method	Total Excess Recognized
14,091.68	(14,091.68)	-0.00	FIFO (IRC §1291)	\$6,603.31 (Line 15f Gain)

Preceding 3-Year Annual Distributions (INR)

2022 Distributions	2023 Distributions	2024 Distributions
0.00	0.00	0.00

Form 8621 Part V — Master Reconciliation (Unrounded Source Amounts)

15a INR	15b INR	15c INR	15d INR	15e(2)	15f	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
0.00	0.00	0.00	0.00	\$0.00	\$6,603.31	\$853.60	\$2,127.93	—	\$2,127.93	\$514.56

* Note: Supporting annual distribution and disposition summaries are detailed below.

Line 15f Disposition Gain Summary (Detailed in Part II)

15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
\$6,603.31	\$853.60	\$2,127.93	—	\$2,127.93	\$514.56

Notes to Master Reconciliation & Summary:

- **Currency & FX:** INR translated to USD at transaction-date OANDA daily rates.
- **Cost Basis:** First-In, First-Out (FIFO).
- **Schedules:** Detailed allocations attached for Lines 15e and 15f.

PART II: SECTION 1291 LINE 15f DISPOSITION GAIN ALLOCATIONS (TAX YEAR 2025)

Realized Gain Recognized as Excess Distribution (Line 15f: \$6,603.31 USD)

FIFO Disposition Gain & Loss Computation (Line 15f Determination)

Index	Txn ID	Purch Date	Sale Txn	Sale Date	Sec in Block	Sec Sold	Sec Left	Basis (\$)	Sale Price	Gain / Loss	Days	Daily (\$)	Line 15f
1	1	08/01/2017	61	10/01/2025	273.55	273.55	0.00	\$156.12	\$291.71	\$135.59	2983	\$0.05	\$135.59
2	2	09/01/2017	61	10/01/2025	278.93	278.93	0.00	\$156.39	\$297.46	\$141.07	2952	\$0.05	\$141.07
3	3	10/03/2017	61	10/01/2025	266.67	266.67	0.00	\$152.23	\$284.38	\$132.15	2920	\$0.05	\$132.15
4	4	11/01/2017	61	10/01/2025	265.07	265.07	0.00	\$154.70	\$282.67	\$127.97	2891	\$0.04	\$127.97
5	5	12/01/2017	61	10/01/2025	257.51	257.51	0.00	\$154.95	\$274.61	\$119.65	2861	\$0.04	\$119.65
6	6	01/01/2018	61	10/01/2025	254.89	254.89	0.00	\$156.97	\$271.82	\$114.86	2830	\$0.04	\$114.86
7	7	02/01/2018	61	10/01/2025	263.87	263.87	0.00	\$156.58	\$281.40	\$124.81	2799	\$0.04	\$124.81
8	8	03/01/2018	61	10/01/2025	268.65	268.65	0.00	\$153.29	\$286.49	\$133.21	2771	\$0.05	\$133.21
9	9	04/02/2018	61	10/01/2025	256.29	256.29	0.00	\$153.82	\$273.31	\$119.50	2739	\$0.04	\$119.50
10	10	05/02/2018	61	10/01/2025	259.69	259.69	0.00	\$149.81	\$276.94	\$127.13	2709	\$0.05	\$127.13
11	11	06/01/2018	61	10/01/2025	266.20	266.20	0.00	\$149.10	\$283.88	\$134.78	2679	\$0.05	\$134.78
12	12	07/02/2018	61	10/01/2025	254.71	254.71	0.00	\$145.65	\$271.63	\$125.98	2648	\$0.05	\$125.98
13	13	08/01/2018	61	10/01/2025	249.23	249.23	0.00	\$146.37	\$265.79	\$119.42	2618	\$0.05	\$119.42
14	14	09/03/2018	61	10/01/2025	272.80	272.80	0.00	\$140.85	\$290.92	\$150.07	2585	\$0.06	\$150.07
15	15	10/01/2018	61	10/01/2025	281.43	281.43	0.00	\$137.05	\$300.12	\$163.07	2557	\$0.06	\$163.07
16	16	11/01/2018	61	10/01/2025	269.42	269.42	0.00	\$136.46	\$287.31	\$150.85	2526	\$0.06	\$150.85
17	17	12/03/2018	61	10/01/2025	268.54	268.54	0.00	\$142.46	\$286.38	\$143.92	2494	\$0.06	\$143.92
18	18	01/01/2019	61	10/01/2025	274.87	274.87	0.00	\$144.18	\$293.12	\$148.94	2465	\$0.06	\$148.94
19	19	02/01/2019	61	10/01/2025	275.83	275.83	0.00	\$140.42	\$294.15	\$153.73	2434	\$0.06	\$153.73
20	20	03/01/2019	61	10/01/2025	255.04	255.04	0.00	\$141.10	\$271.98	\$130.88	2406	\$0.05	\$130.88
21	21	04/01/2019	61	10/01/2025	253.51	253.51	0.00	\$144.24	\$270.35	\$126.11	2375	\$0.05	\$126.11
22	22	05/02/2019	61	10/01/2025	245.13	245.13	0.00	\$143.76	\$261.41	\$117.66	2344	\$0.05	\$117.66
23	23	06/03/2019	61	10/01/2025	246.83	246.83	0.00	\$144.43	\$263.22	\$118.79	2312	\$0.05	\$118.79
24	24	07/01/2019	61	10/01/2025	261.04	261.04	0.00	\$145.07	\$278.37	\$133.30	2284	\$0.06	\$133.30
25	25	08/01/2019	61	10/01/2025	264.26	264.26	0.00	\$144.80	\$281.81	\$137.01	2253	\$0.06	\$137.01
26	26	09/03/2019	61	10/01/2025	250.34	250.34	0.00	\$138.50	\$266.96	\$128.47	2220	\$0.06	\$128.47
27	27	10/01/2019	61	10/01/2025	242.34	242.34	0.00	\$141.20	\$258.43	\$117.23	2192	\$0.05	\$117.23
28	28	11/01/2019	61	10/01/2025	242.02	242.02	0.00	\$141.75	\$258.09	\$116.35	2161	\$0.05	\$116.35
29	29	12/02/2019	61	10/01/2025	240.55	240.55	0.00	\$139.71	\$256.53	\$116.82	2130	\$0.05	\$116.82
30	30	01/01/2020	61	10/01/2025	240.00	240.00	0.00	\$140.41	\$255.94	\$115.53	2100	\$0.06	\$115.53
31	31	02/03/2020	61	10/01/2025	257.96	257.96	0.00	\$139.93	\$275.10	\$135.17	2067	\$0.07	\$135.17
32	32	03/02/2020	61	10/01/2025	336.11	336.11	0.00	\$137.80	\$358.43	\$220.63	2039	\$0.11	\$220.63
33	33	04/01/2020	61	10/01/2025	302.76	302.76	0.00	\$132.10	\$322.87	\$190.77	2009	\$0.09	\$190.77
34	34	05/04/2020	61	10/01/2025	300.03	300.03	0.00	\$133.21	\$319.96	\$186.75	1976	\$0.09	\$186.75
35	35	06/01/2020	61	10/01/2025	282.01	282.01	0.00	\$133.07	\$300.74	\$167.67	1948	\$0.09	\$167.67
36	36	07/01/2020	61	10/01/2025	265.36	265.36	0.00	\$132.85	\$282.98	\$150.13	1918	\$0.08	\$150.13
37	37	08/03/2020	61	10/01/2025	256.41	256.41	0.00	\$133.40	\$273.44	\$140.04	1885	\$0.07	\$140.04
38	38	09/01/2020	61	10/01/2025	260.90	260.90	0.00	\$136.97	\$278.23	\$141.25	1856	\$0.08	\$141.25
39	39	10/01/2020	61	10/01/2025	252.87	252.87	0.00	\$136.49	\$269.66	\$133.17	1826	\$0.07	\$133.17
40	40	11/02/2020	61	10/01/2025	221.82	221.82	0.00	\$134.34	\$236.55	\$102.21	1794	\$0.06	\$102.21
41	41	12/01/2020	61	10/01/2025	206.77	206.77	0.00	\$135.83	\$220.50	\$84.66	1765	\$0.05	\$84.66
42	42	01/01/2021	61	10/01/2025	211.10	211.10	0.00	\$136.96	\$225.12	\$88.16	1734	\$0.05	\$88.16
43	43	02/03/2021	61	10/01/2025	193.30	193.30	0.00	\$137.07	\$206.13	\$69.07	1701	\$0.04	\$69.07
44	44	03/02/2021	61	10/01/2025	193.08	193.08	0.00	\$136.27	\$205.90	\$69.63	1674	\$0.04	\$69.63
45	45	04/05/2021	61	10/01/2025	195.36	195.36	0.00	\$136.39	\$208.33	\$71.95	1640	\$0.04	\$71.95
46	46	05/03/2021	61	10/01/2025	184.05	184.05	0.00	\$134.72	\$196.28	\$61.56	1612	\$0.04	\$61.56
47	47	06/02/2021	61	10/01/2025	181.74	181.74	0.00	\$137.02	\$193.81	\$56.79	1582	\$0.04	\$56.79
48	48	07/01/2021	61	10/01/2025	177.74	177.74	0.00	\$134.34	\$189.54	\$55.20	1553	\$0.04	\$55.20
49	49	08/02/2021	61	10/01/2025	167.77	167.77	0.00	\$134.63	\$178.91	\$44.28	1521	\$0.03	\$44.28
50	50	09/01/2021	61	10/01/2025	162.34	162.34	0.00	\$137.06	\$173.12	\$36.06	1491	\$0.02	\$36.06
51	51	10/01/2021	61	10/01/2025	161.54	161.54	0.00	\$134.90	\$172.26	\$37.36	1461	\$0.03	\$37.36
52	52	11/01/2021	61	10/01/2025	167.22	167.22	0.00	\$133.46	\$178.33	\$44.87	1430	\$0.03	\$44.87
53	53	12/01/2021	61	10/01/2025	163.99	163.99	0.00	\$133.46	\$174.88	\$41.43	1400	\$0.03	\$41.43
54	54	01/03/2022	61	10/01/2025	165.67	165.67	0.00	\$134.56	\$176.68	\$42.12	1367	\$0.03	\$42.12
55	55	02/01/2022	61	10/01/2025	171.55	171.55	0.00	\$133.84	\$182.94	\$49.10	1338	\$0.04	\$49.10
56	56	03/01/2022	61	10/01/2025	166.26	166.26	0.00	\$132.35	\$177.30	\$44.95	1310	\$0.03	\$44.95
57	57	04/01/2022	61	10/01/2025	168.36	168.36	0.00	\$132.06	\$179.54	\$47.48	1279	\$0.04	\$47.48
58	58	05/02/2022	61	10/01/2025	172.69	172.69	0.00	\$130.98	\$184.16	\$53.18	1248	\$0.04	\$53.18
59	59	06/01/2022	61	10/01/2025	180.13	180.13	0.00	\$129.02	\$192.10	\$63.08	1218	\$0.05	\$63.08
60	60	07/01/2022	61	10/01/2025	165.57	165.57	0.00	\$126.77	\$176.56	\$49.79	1188	\$0.04	\$49.79
Line 15f	—	—	—	—	—	—	—	—	—	—	—	—	\$6,603.31

Disposed Block Summary (Sale Txn ID 61, Block 1)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
1	08/01/2017	10/01/2025	273.55	2983	\$0.04545400	\$135.59	\$12.45	\$45.74	—	\$45.74	\$14.02

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 1 • Daily Rate: \$0.04545400/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2017	152	Prior PFIC Year	\$6.91	39.6%	\$2.74	—	\$2.74	\$1.54
2018	365	Prior PFIC Year	\$16.59	37.0%	\$6.14	—	\$6.14	\$2.97
2019	365	Prior PFIC Year	\$16.59	37.0%	\$6.14	—	\$6.14	\$2.41
2020	366	Prior PFIC Year	\$16.64	37.0%	\$6.16	—	\$6.16	\$2.20
2021	365	Prior PFIC Year	\$16.59	37.0%	\$6.14	—	\$6.14	\$1.97
2022	365	Prior PFIC Year	\$16.59	37.0%	\$6.14	—	\$6.14	\$1.52
2023	365	Prior PFIC Year	\$16.59	37.0%	\$6.14	—	\$6.14	\$0.97
2024	366	Prior PFIC Year	\$16.64	37.0%	\$6.16	—	\$6.16	\$0.44
2025	274	Current Tax Year	\$12.45	—	—	—	—	—
TOTAL	2983	—	\$135.59	—	\$45.74	—	\$45.74	\$14.02

Disposed Block Summary (Sale Txn ID 61, Block 2)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
2	09/01/2017	10/01/2025	278.93	2952	\$0.04778700	\$141.07	\$13.09	\$47.50	—	\$47.50	\$14.43

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 2 • Daily Rate: \$0.04778700/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2017	121	Prior PFIC Year	\$5.78	39.6%	\$2.29	—	\$2.29	\$1.29
2018	365	Prior PFIC Year	\$17.44	37.0%	\$6.45	—	\$6.45	\$3.13
2019	365	Prior PFIC Year	\$17.44	37.0%	\$6.45	—	\$6.45	\$2.53
2020	366	Prior PFIC Year	\$17.49	37.0%	\$6.47	—	\$6.47	\$2.32
2021	365	Prior PFIC Year	\$17.44	37.0%	\$6.45	—	\$6.45	\$2.07
2022	365	Prior PFIC Year	\$17.44	37.0%	\$6.45	—	\$6.45	\$1.60
2023	365	Prior PFIC Year	\$17.44	37.0%	\$6.45	—	\$6.45	\$1.02
2024	366	Prior PFIC Year	\$17.49	37.0%	\$6.47	—	\$6.47	\$0.47
2025	274	Current Tax Year	\$13.09	—	—	—	—	—
TOTAL	2952	—	\$141.07	—	\$47.50	—	\$47.50	\$14.43

Disposed Block Summary (Sale Txn ID 61, Block 3)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
3	10/03/2017	10/01/2025	266.67	2920	\$0.04525700	\$132.15	\$12.40	\$44.41	—	\$44.41	\$13.33

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 3 • Daily Rate: \$0.04525700/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2017	89	Prior PFIC Year	\$4.03	39.6%	\$1.60	—	\$1.60	\$0.90
2018	365	Prior PFIC Year	\$16.52	37.0%	\$6.11	—	\$6.11	\$2.96
2019	365	Prior PFIC Year	\$16.52	37.0%	\$6.11	—	\$6.11	\$2.40
2020	366	Prior PFIC Year	\$16.56	37.0%	\$6.13	—	\$6.13	\$2.19
2021	365	Prior PFIC Year	\$16.52	37.0%	\$6.11	—	\$6.11	\$1.96
2022	365	Prior PFIC Year	\$16.52	37.0%	\$6.11	—	\$6.11	\$1.52
2023	365	Prior PFIC Year	\$16.52	37.0%	\$6.11	—	\$6.11	\$0.96
2024	366	Prior PFIC Year	\$16.56	37.0%	\$6.13	—	\$6.13	\$0.44
2025	274	Current Tax Year	\$12.40	—	—	—	—	—
TOTAL	2920	—	\$132.15	—	\$44.41	—	\$44.41	\$13.33

Disposed Block Summary (Sale Txn ID 61, Block 4)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
4	11/01/2017	10/01/2025	265.07	2891	\$0.04426600	\$127.97	\$12.13	\$42.93	—	\$42.93	\$12.76

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 4 • Daily Rate: \$0.04426600/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2017	60	Prior PFIC Year	\$2.66	39.6%	\$1.05	—	\$1.05	\$0.59
2018	365	Prior PFIC Year	\$16.16	37.0%	\$5.98	—	\$5.98	\$2.90
2019	365	Prior PFIC Year	\$16.16	37.0%	\$5.98	—	\$5.98	\$2.35
2020	366	Prior PFIC Year	\$16.20	37.0%	\$5.99	—	\$5.99	\$2.15
2021	365	Prior PFIC Year	\$16.16	37.0%	\$5.98	—	\$5.98	\$1.92
2022	365	Prior PFIC Year	\$16.16	37.0%	\$5.98	—	\$5.98	\$1.48
2023	365	Prior PFIC Year	\$16.16	37.0%	\$5.98	—	\$5.98	\$0.94
2024	366	Prior PFIC Year	\$16.20	37.0%	\$5.99	—	\$5.99	\$0.43
2025	274	Current Tax Year	\$12.13	—	—	—	—	—
TOTAL	2891	—	\$127.97	—	\$42.93	—	\$42.93	\$12.76

Disposed Block Summary (Sale Txn ID 61, Block 5)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
5	12/01/2017	10/01/2025	257.51	2861	\$0.04182300	\$119.65	\$11.46	\$40.07	—	\$40.07	\$11.78

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 5 • Daily Rate: \$0.04182300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2017	30	Prior PFIC Year	\$1.25	39.6%	\$0.50	—	\$0.50	\$0.28
2018	365	Prior PFIC Year	\$15.27	37.0%	\$5.65	—	\$5.65	\$2.74
2019	365	Prior PFIC Year	\$15.27	37.0%	\$5.65	—	\$5.65	\$2.22
2020	366	Prior PFIC Year	\$15.31	37.0%	\$5.66	—	\$5.66	\$2.03
2021	365	Prior PFIC Year	\$15.27	37.0%	\$5.65	—	\$5.65	\$1.81
2022	365	Prior PFIC Year	\$15.27	37.0%	\$5.65	—	\$5.65	\$1.40
2023	365	Prior PFIC Year	\$15.27	37.0%	\$5.65	—	\$5.65	\$0.89
2024	366	Prior PFIC Year	\$15.31	37.0%	\$5.66	—	\$5.66	\$0.41
2025	274	Current Tax Year	\$11.46	—	—	—	—	—
TOTAL	2861	—	\$119.66	—	\$40.07	—	\$40.07	\$11.78

Disposed Block Summary (Sale Txn ID 61, Block 6)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
6	01/01/2018	10/01/2025	254.89	2830	\$0.04058500	\$114.86	\$11.12	\$38.38	—	\$38.38	\$11.16

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 6 • Daily Rate: \$0.04058500/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	364	Prior PFIC Year	\$14.77	37.0%	\$5.47	—	\$5.47	\$2.65
2019	365	Prior PFIC Year	\$14.81	37.0%	\$5.48	—	\$5.48	\$2.15
2020	366	Prior PFIC Year	\$14.85	37.0%	\$5.50	—	\$5.50	\$1.97
2021	365	Prior PFIC Year	\$14.81	37.0%	\$5.48	—	\$5.48	\$1.76
2022	365	Prior PFIC Year	\$14.81	37.0%	\$5.48	—	\$5.48	\$1.36
2023	365	Prior PFIC Year	\$14.81	37.0%	\$5.48	—	\$5.48	\$0.87
2024	366	Prior PFIC Year	\$14.85	37.0%	\$5.50	—	\$5.50	\$0.40
2025	274	Current Tax Year	\$11.12	—	—	—	—	—
TOTAL	2830	—	\$114.86	—	\$38.38	—	\$38.38	\$11.16

Disposed Block Summary (Sale Txn ID 61, Block 7)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
7	02/01/2018	10/01/2025	263.87	2799	\$0.04459200	\$124.81	\$12.22	\$41.66	—	\$41.66	\$11.99

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 7 • Daily Rate: \$0.04459200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	333	Prior PFIC Year	\$14.85	37.0%	\$5.49	—	\$5.49	\$2.66
2019	365	Prior PFIC Year	\$16.28	37.0%	\$6.02	—	\$6.02	\$2.36
2020	366	Prior PFIC Year	\$16.32	37.0%	\$6.04	—	\$6.04	\$2.16
2021	365	Prior PFIC Year	\$16.28	37.0%	\$6.02	—	\$6.02	\$1.93
2022	365	Prior PFIC Year	\$16.28	37.0%	\$6.02	—	\$6.02	\$1.49
2023	365	Prior PFIC Year	\$16.28	37.0%	\$6.02	—	\$6.02	\$0.95
2024	366	Prior PFIC Year	\$16.32	37.0%	\$6.04	—	\$6.04	\$0.44
2025	274	Current Tax Year	\$12.22	—	—	—	—	—
TOTAL	2799	—	\$124.81	—	\$41.66	—	\$41.66	\$11.99

Disposed Block Summary (Sale Txn ID 61, Block 8)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
8	03/01/2018	10/01/2025	268.65	2771	\$0.04807200	\$133.21	\$13.17	\$44.41	—	\$44.41	\$12.69

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 8 • Daily Rate: \$0.04807200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	305	Prior PFIC Year	\$14.66	37.0%	\$5.42	—	\$5.42	\$2.63
2019	365	Prior PFIC Year	\$17.55	37.0%	\$6.49	—	\$6.49	\$2.55
2020	366	Prior PFIC Year	\$17.59	37.0%	\$6.51	—	\$6.51	\$2.33
2021	365	Prior PFIC Year	\$17.55	37.0%	\$6.49	—	\$6.49	\$2.08
2022	365	Prior PFIC Year	\$17.55	37.0%	\$6.49	—	\$6.49	\$1.61
2023	365	Prior PFIC Year	\$17.55	37.0%	\$6.49	—	\$6.49	\$1.02
2024	366	Prior PFIC Year	\$17.59	37.0%	\$6.51	—	\$6.51	\$0.47
2025	274	Current Tax Year	\$13.17	—	—	—	—	—
TOTAL	2771	—	\$133.21	—	\$44.41	—	\$44.41	\$12.69

Disposed Block Summary (Sale Txn ID 61, Block 9)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
9	04/02/2018	10/01/2025	256.29	2739	\$0.04362700	\$119.50	\$11.95	\$39.79	—	\$39.79	\$11.27

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 9 • Daily Rate: \$0.04362700/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	273	Prior PFIC Year	\$11.91	37.0%	\$4.41	—	\$4.41	\$2.13
2019	365	Prior PFIC Year	\$15.92	37.0%	\$5.89	—	\$5.89	\$2.31
2020	366	Prior PFIC Year	\$15.97	37.0%	\$5.91	—	\$5.91	\$2.12
2021	365	Prior PFIC Year	\$15.92	37.0%	\$5.89	—	\$5.89	\$1.89
2022	365	Prior PFIC Year	\$15.92	37.0%	\$5.89	—	\$5.89	\$1.46
2023	365	Prior PFIC Year	\$15.92	37.0%	\$5.89	—	\$5.89	\$0.93
2024	366	Prior PFIC Year	\$15.97	37.0%	\$5.91	—	\$5.91	\$0.43
2025	274	Current Tax Year	\$11.95	—	—	—	—	—
TOTAL	2739	—	\$119.49	—	\$39.79	—	\$39.79	\$11.27

Disposed Block Summary (Sale Txn ID 61, Block 10)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
10	05/02/2018	10/01/2025	259.69	2709	\$0.04692800	\$127.13	\$12.86	\$42.28	—	\$42.28	\$11.87

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 10 • Daily Rate: \$0.04692800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	243	Prior PFIC Year	\$11.40	37.0%	\$4.22	—	\$4.22	\$2.04
2019	365	Prior PFIC Year	\$17.13	37.0%	\$6.34	—	\$6.34	\$2.49
2020	366	Prior PFIC Year	\$17.18	37.0%	\$6.35	—	\$6.35	\$2.28
2021	365	Prior PFIC Year	\$17.13	37.0%	\$6.34	—	\$6.34	\$2.03
2022	365	Prior PFIC Year	\$17.13	37.0%	\$6.34	—	\$6.34	\$1.57
2023	365	Prior PFIC Year	\$17.13	37.0%	\$6.34	—	\$6.34	\$1.00
2024	366	Prior PFIC Year	\$17.18	37.0%	\$6.35	—	\$6.35	\$0.46
2025	274	Current Tax Year	\$12.86	—	—	—	—	—
TOTAL	2709	—	\$127.13	—	\$42.28	—	\$42.28	\$11.87

Disposed Block Summary (Sale Txn ID 61, Block 11)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
11	06/01/2018	10/01/2025	266.20	2679	\$0.05031000	\$134.78	\$13.78	\$44.77	—	\$44.77	\$12.45

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 11 • Daily Rate: \$0.05031000/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	213	Prior PFIC Year	\$10.72	37.0%	\$3.96	—	\$3.96	\$1.92
2019	365	Prior PFIC Year	\$18.36	37.0%	\$6.79	—	\$6.79	\$2.67
2020	366	Prior PFIC Year	\$18.41	37.0%	\$6.81	—	\$6.81	\$2.44
2021	365	Prior PFIC Year	\$18.36	37.0%	\$6.79	—	\$6.79	\$2.18
2022	365	Prior PFIC Year	\$18.36	37.0%	\$6.79	—	\$6.79	\$1.68
2023	365	Prior PFIC Year	\$18.36	37.0%	\$6.79	—	\$6.79	\$1.07
2024	366	Prior PFIC Year	\$18.41	37.0%	\$6.81	—	\$6.81	\$0.49
2025	274	Current Tax Year	\$13.78	—	—	—	—	—
TOTAL	2679	—	\$134.78	—	\$44.77	—	\$44.77	\$12.45

Disposed Block Summary (Sale Txn ID 61, Block 12)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
12	07/02/2018	10/01/2025	254.71	2648	\$0.04757600	\$125.98	\$13.03	\$41.79	—	\$41.79	\$11.50

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 12 • Daily Rate: \$0.04757600/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	182	Prior PFIC Year	\$8.66	37.0%	\$3.20	—	\$3.20	\$1.55
2019	365	Prior PFIC Year	\$17.37	37.0%	\$6.43	—	\$6.43	\$2.52
2020	366	Prior PFIC Year	\$17.41	37.0%	\$6.44	—	\$6.44	\$2.31
2021	365	Prior PFIC Year	\$17.37	37.0%	\$6.43	—	\$6.43	\$2.06
2022	365	Prior PFIC Year	\$17.37	37.0%	\$6.43	—	\$6.43	\$1.59
2023	365	Prior PFIC Year	\$17.37	37.0%	\$6.43	—	\$6.43	\$1.01
2024	366	Prior PFIC Year	\$17.41	37.0%	\$6.44	—	\$6.44	\$0.46
2025	274	Current Tax Year	\$13.04	—	—	—	—	—
TOTAL	2648	—	\$125.98	—	\$41.79	—	\$41.79	\$11.50

Disposed Block Summary (Sale Txn ID 61, Block 13)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
13	08/01/2018	10/01/2025	249.23	2618	\$0.04561400	\$119.42	\$12.50	\$39.56	—	\$39.56	\$10.79

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 13 • Daily Rate: \$0.04561400/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	152	Prior PFIC Year	\$6.93	37.0%	\$2.57	—	\$2.57	\$1.24
2019	365	Prior PFIC Year	\$16.65	37.0%	\$6.16	—	\$6.16	\$2.42
2020	366	Prior PFIC Year	\$16.69	37.0%	\$6.18	—	\$6.18	\$2.21
2021	365	Prior PFIC Year	\$16.65	37.0%	\$6.16	—	\$6.16	\$1.97
2022	365	Prior PFIC Year	\$16.65	37.0%	\$6.16	—	\$6.16	\$1.53
2023	365	Prior PFIC Year	\$16.65	37.0%	\$6.16	—	\$6.16	\$0.97
2024	366	Prior PFIC Year	\$16.69	37.0%	\$6.18	—	\$6.18	\$0.45
2025	274	Current Tax Year	\$12.50	—	—	—	—	—
TOTAL	2618	—	\$119.42	—	\$39.56	—	\$39.56	\$10.79

Disposed Block Summary (Sale Txn ID 61, Block 14)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
14	09/03/2018	10/01/2025	272.80	2585	\$0.05805400	\$150.07	\$15.91	\$49.64	—	\$49.64	\$13.39

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 14 • Daily Rate: \$0.05805400/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	119	Prior PFIC Year	\$6.91	37.0%	\$2.56	—	\$2.56	\$1.24
2019	365	Prior PFIC Year	\$21.19	37.0%	\$7.84	—	\$7.84	\$3.08
2020	366	Prior PFIC Year	\$21.25	37.0%	\$7.86	—	\$7.86	\$2.81
2021	365	Prior PFIC Year	\$21.19	37.0%	\$7.84	—	\$7.84	\$2.51
2022	365	Prior PFIC Year	\$21.19	37.0%	\$7.84	—	\$7.84	\$1.94
2023	365	Prior PFIC Year	\$21.19	37.0%	\$7.84	—	\$7.84	\$1.24
2024	366	Prior PFIC Year	\$21.25	37.0%	\$7.86	—	\$7.86	\$0.57
2025	274	Current Tax Year	\$15.91	—	—	—	—	—
TOTAL	2585	—	\$150.07	—	\$49.64	—	\$49.64	\$13.39

Disposed Block Summary (Sale Txn ID 61, Block 15)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
15	10/01/2018	10/01/2025	281.43	2557	\$0.06377300	\$163.07	\$17.47	\$53.87	—	\$53.87	\$14.39

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 15 • Daily Rate: \$0.06377300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	91	Prior PFIC Year	\$5.80	37.0%	\$2.15	—	\$2.15	\$1.04
2019	365	Prior PFIC Year	\$23.28	37.0%	\$8.61	—	\$8.61	\$3.38
2020	366	Prior PFIC Year	\$23.34	37.0%	\$8.64	—	\$8.64	\$3.09
2021	365	Prior PFIC Year	\$23.28	37.0%	\$8.61	—	\$8.61	\$2.76
2022	365	Prior PFIC Year	\$23.28	37.0%	\$8.61	—	\$8.61	\$2.14
2023	365	Prior PFIC Year	\$23.28	37.0%	\$8.61	—	\$8.61	\$1.36
2024	366	Prior PFIC Year	\$23.34	37.0%	\$8.64	—	\$8.64	\$0.62
2025	274	Current Tax Year	\$17.47	—	—	—	—	—
TOTAL	2557	—	\$163.07	—	\$53.87	—	\$53.87	\$14.39

Disposed Block Summary (Sale Txn ID 61, Block 16)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
16	11/01/2018	10/01/2025	269.42	2526	\$0.05972000	\$150.85	\$16.36	\$49.76	—	\$49.76	\$13.14

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 16 • Daily Rate: \$0.05972000/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	60	Prior PFIC Year	\$3.58	37.0%	\$1.33	—	\$1.33	\$0.64
2019	365	Prior PFIC Year	\$21.80	37.0%	\$8.07	—	\$8.07	\$3.17
2020	366	Prior PFIC Year	\$21.86	37.0%	\$8.09	—	\$8.09	\$2.90
2021	365	Prior PFIC Year	\$21.80	37.0%	\$8.07	—	\$8.07	\$2.58
2022	365	Prior PFIC Year	\$21.80	37.0%	\$8.07	—	\$8.07	\$2.00
2023	365	Prior PFIC Year	\$21.80	37.0%	\$8.07	—	\$8.07	\$1.27
2024	366	Prior PFIC Year	\$21.86	37.0%	\$8.09	—	\$8.09	\$0.58
2025	274	Current Tax Year	\$16.36	—	—	—	—	—
TOTAL	2526	—	\$150.85	—	\$49.76	—	\$49.76	\$13.14

Disposed Block Summary (Sale Txn ID 61, Block 17)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
17	12/03/2018	10/01/2025	268.54	2494	\$0.05770700	\$143.92	\$15.81	\$47.40	—	\$47.40	\$12.37

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 17 • Daily Rate: \$0.05770700/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2018	28	Prior PFIC Year	\$1.62	37.0%	\$0.60	—	\$0.60	\$0.29
2019	365	Prior PFIC Year	\$21.06	37.0%	\$7.79	—	\$7.79	\$3.06
2020	366	Prior PFIC Year	\$21.12	37.0%	\$7.81	—	\$7.81	\$2.80
2021	365	Prior PFIC Year	\$21.06	37.0%	\$7.79	—	\$7.79	\$2.50
2022	365	Prior PFIC Year	\$21.06	37.0%	\$7.79	—	\$7.79	\$1.93
2023	365	Prior PFIC Year	\$21.06	37.0%	\$7.79	—	\$7.79	\$1.23
2024	366	Prior PFIC Year	\$21.12	37.0%	\$7.81	—	\$7.81	\$0.56
2025	274	Current Tax Year	\$15.81	—	—	—	—	—
TOTAL	2494	—	\$143.92	—	\$47.40	—	\$47.40	\$12.37

Disposed Block Summary (Sale Txn ID 61, Block 18)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
18	01/01/2019	10/01/2025	274.87	2465	\$0.06042200	\$148.94	\$16.55	\$48.98	—	\$48.98	\$12.63

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 18 • Daily Rate: \$0.06042200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	364	Prior PFIC Year	\$21.99	37.0%	\$8.14	—	\$8.14	\$3.19
2020	366	Prior PFIC Year	\$22.11	37.0%	\$8.18	—	\$8.18	\$2.93
2021	365	Prior PFIC Year	\$22.05	37.0%	\$8.16	—	\$8.16	\$2.61
2022	365	Prior PFIC Year	\$22.05	37.0%	\$8.16	—	\$8.16	\$2.02
2023	365	Prior PFIC Year	\$22.05	37.0%	\$8.16	—	\$8.16	\$1.29
2024	366	Prior PFIC Year	\$22.11	37.0%	\$8.18	—	\$8.18	\$0.59
2025	274	Current Tax Year	\$16.56	—	—	—	—	—
TOTAL	2465	—	\$148.94	—	\$48.98	—	\$48.98	\$12.63

Disposed Block Summary (Sale Txn ID 61, Block 19)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
19	02/01/2019	10/01/2025	275.83	2434	\$0.06315800	\$153.73	\$17.30	\$50.48	—	\$50.48	\$12.93

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 19 • Daily Rate: \$0.06315800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	333	Prior PFIC Year	\$21.03	37.0%	\$7.78	—	\$7.78	\$3.06
2020	366	Prior PFIC Year	\$23.12	37.0%	\$8.55	—	\$8.55	\$3.06
2021	365	Prior PFIC Year	\$23.05	37.0%	\$8.53	—	\$8.53	\$2.73
2022	365	Prior PFIC Year	\$23.05	37.0%	\$8.53	—	\$8.53	\$2.11
2023	365	Prior PFIC Year	\$23.05	37.0%	\$8.53	—	\$8.53	\$1.35
2024	366	Prior PFIC Year	\$23.12	37.0%	\$8.55	—	\$8.55	\$0.62
2025	274	Current Tax Year	\$17.31	—	—	—	—	—
TOTAL	2434	—	\$153.73	—	\$50.48	—	\$50.48	\$12.93

Disposed Block Summary (Sale Txn ID 61, Block 20)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
20	03/01/2019	10/01/2025	255.04	2406	\$0.05439700	\$130.88	\$14.90	\$42.91	—	\$42.91	\$10.91

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 20 • Daily Rate: \$0.05439700/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	305	Prior PFIC Year	\$16.59	37.0%	\$6.14	—	\$6.14	\$2.41
2020	366	Prior PFIC Year	\$19.91	37.0%	\$7.37	—	\$7.37	\$2.64
2021	365	Prior PFIC Year	\$19.85	37.0%	\$7.35	—	\$7.35	\$2.35
2022	365	Prior PFIC Year	\$19.85	37.0%	\$7.35	—	\$7.35	\$1.82
2023	365	Prior PFIC Year	\$19.85	37.0%	\$7.35	—	\$7.35	\$1.16
2024	366	Prior PFIC Year	\$19.91	37.0%	\$7.37	—	\$7.37	\$0.53
2025	274	Current Tax Year	\$14.90	—	—	—	—	—
TOTAL	2406	—	\$130.88	—	\$42.91	—	\$42.91	\$10.91

Disposed Block Summary (Sale Txn ID 61, Block 21)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
21	04/01/2019	10/01/2025	253.51	2375	\$0.05309800	\$126.11	\$14.55	\$41.28	—	\$41.28	\$10.41

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 21 • Daily Rate: \$0.05309800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	274	Prior PFIC Year	\$14.55	37.0%	\$5.38	—	\$5.38	\$2.11
2020	366	Prior PFIC Year	\$19.43	37.0%	\$7.19	—	\$7.19	\$2.57
2021	365	Prior PFIC Year	\$19.38	37.0%	\$7.17	—	\$7.17	\$2.30
2022	365	Prior PFIC Year	\$19.38	37.0%	\$7.17	—	\$7.17	\$1.78
2023	365	Prior PFIC Year	\$19.38	37.0%	\$7.17	—	\$7.17	\$1.13
2024	366	Prior PFIC Year	\$19.43	37.0%	\$7.19	—	\$7.19	\$0.52
2025	274	Current Tax Year	\$14.55	—	—	—	—	—
TOTAL	2375	—	\$126.11	—	\$41.28	—	\$41.28	\$10.41

Disposed Block Summary (Sale Txn ID 61, Block 22)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
22	05/02/2019	10/01/2025	245.13	2344	\$0.05019500	\$117.66	\$13.75	\$38.44	—	\$38.44	\$9.61

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 22 • Daily Rate: \$0.05019500/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	243	Prior PFIC Year	\$12.20	37.0%	\$4.51	—	\$4.51	\$1.77
2020	366	Prior PFIC Year	\$18.37	37.0%	\$6.80	—	\$6.80	\$2.43
2021	365	Prior PFIC Year	\$18.32	37.0%	\$6.78	—	\$6.78	\$2.17
2022	365	Prior PFIC Year	\$18.32	37.0%	\$6.78	—	\$6.78	\$1.68
2023	365	Prior PFIC Year	\$18.32	37.0%	\$6.78	—	\$6.78	\$1.07
2024	366	Prior PFIC Year	\$18.37	37.0%	\$6.80	—	\$6.80	\$0.49
2025	274	Current Tax Year	\$13.75	—	—	—	—	—
TOTAL	2344	—	\$117.66	—	\$38.44	—	\$38.44	\$9.61

Disposed Block Summary (Sale Txn ID 61, Block 23)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
23	06/03/2019	10/01/2025	246.83	2312	\$0.05138200	\$118.79	\$14.08	\$38.75	—	\$38.75	\$9.60

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 23 • Daily Rate: \$0.05138200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	211	Prior PFIC Year	\$10.84	37.0%	\$4.01	—	\$4.01	\$1.57
2020	366	Prior PFIC Year	\$18.81	37.0%	\$6.96	—	\$6.96	\$2.49
2021	365	Prior PFIC Year	\$18.75	37.0%	\$6.94	—	\$6.94	\$2.22
2022	365	Prior PFIC Year	\$18.75	37.0%	\$6.94	—	\$6.94	\$1.72
2023	365	Prior PFIC Year	\$18.75	37.0%	\$6.94	—	\$6.94	\$1.10
2024	366	Prior PFIC Year	\$18.81	37.0%	\$6.96	—	\$6.96	\$0.50
2025	274	Current Tax Year	\$14.08	—	—	—	—	—
TOTAL	2312	—	\$118.80	—	\$38.75	—	\$38.75	\$9.60

Disposed Block Summary (Sale Txn ID 61, Block 24)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
24	07/01/2019	10/01/2025	261.04	2284	\$0.05836300	\$133.30	\$15.99	\$43.40	—	\$43.40	\$10.67

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 24 • Daily Rate: \$0.05836300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	183	Prior PFIC Year	\$10.68	37.0%	\$3.95	—	\$3.95	\$1.55
2020	366	Prior PFIC Year	\$21.36	37.0%	\$7.90	—	\$7.90	\$2.83
2021	365	Prior PFIC Year	\$21.30	37.0%	\$7.88	—	\$7.88	\$2.53
2022	365	Prior PFIC Year	\$21.30	37.0%	\$7.88	—	\$7.88	\$1.95
2023	365	Prior PFIC Year	\$21.30	37.0%	\$7.88	—	\$7.88	\$1.24
2024	366	Prior PFIC Year	\$21.36	37.0%	\$7.90	—	\$7.90	\$0.57
2025	274	Current Tax Year	\$15.99	—	—	—	—	—
TOTAL	2284	—	\$133.30	—	\$43.40	—	\$43.40	\$10.67

Disposed Block Summary (Sale Txn ID 61, Block 25)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
25	08/01/2019	10/01/2025	264.26	2253	\$0.06081200	\$137.01	\$16.66	\$44.53	—	\$44.53	\$10.85

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 25 • Daily Rate: \$0.06081200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	152	Prior PFIC Year	\$9.24	37.0%	\$3.42	—	\$3.42	\$1.34
2020	366	Prior PFIC Year	\$22.26	37.0%	\$8.24	—	\$8.24	\$2.95
2021	365	Prior PFIC Year	\$22.20	37.0%	\$8.21	—	\$8.21	\$2.63
2022	365	Prior PFIC Year	\$22.20	37.0%	\$8.21	—	\$8.21	\$2.04
2023	365	Prior PFIC Year	\$22.20	37.0%	\$8.21	—	\$8.21	\$1.30
2024	366	Prior PFIC Year	\$22.26	37.0%	\$8.24	—	\$8.24	\$0.59
2025	274	Current Tax Year	\$16.66	—	—	—	—	—
TOTAL	2253	—	\$137.01	—	\$44.53	—	\$44.53	\$10.85

Disposed Block Summary (Sale Txn ID 61, Block 26)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
26	09/03/2019	10/01/2025	250.34	2220	\$0.05786800	\$128.47	\$15.86	\$41.67	—	\$41.67	\$10.04

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 26 • Daily Rate: \$0.05786800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	119	Prior PFIC Year	\$6.89	37.0%	\$2.55	—	\$2.55	\$1.00
2020	366	Prior PFIC Year	\$21.18	37.0%	\$7.84	—	\$7.84	\$2.81
2021	365	Prior PFIC Year	\$21.12	37.0%	\$7.82	—	\$7.82	\$2.50
2022	365	Prior PFIC Year	\$21.12	37.0%	\$7.82	—	\$7.82	\$1.94
2023	365	Prior PFIC Year	\$21.12	37.0%	\$7.82	—	\$7.82	\$1.23
2024	366	Prior PFIC Year	\$21.18	37.0%	\$7.84	—	\$7.84	\$0.56
2025	274	Current Tax Year	\$15.86	—	—	—	—	—
TOTAL	2220	—	\$128.47	—	\$41.67	—	\$41.67	\$10.04

Disposed Block Summary (Sale Txn ID 61, Block 27)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
27	10/01/2019	10/01/2025	242.34	2192	\$0.05348000	\$117.23	\$14.65	\$37.95	—	\$37.95	\$9.06

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 27 • Daily Rate: \$0.05348000/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	91	Prior PFIC Year	\$4.87	37.0%	\$1.80	—	\$1.80	\$0.71
2020	366	Prior PFIC Year	\$19.57	37.0%	\$7.24	—	\$7.24	\$2.59
2021	365	Prior PFIC Year	\$19.52	37.0%	\$7.22	—	\$7.22	\$2.31
2022	365	Prior PFIC Year	\$19.52	37.0%	\$7.22	—	\$7.22	\$1.79
2023	365	Prior PFIC Year	\$19.52	37.0%	\$7.22	—	\$7.22	\$1.14
2024	366	Prior PFIC Year	\$19.57	37.0%	\$7.24	—	\$7.24	\$0.52
2025	274	Current Tax Year	\$14.65	—	—	—	—	—
TOTAL	2192	—	\$117.23	—	\$37.95	—	\$37.95	\$9.06

Disposed Block Summary (Sale Txn ID 61, Block 28)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
28	11/01/2019	10/01/2025	242.02	2161	\$0.05383900	\$116.35	\$14.75	\$37.59	—	\$37.59	\$8.89

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 28 • Daily Rate: \$0.05383900/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	60	Prior PFIC Year	\$3.23	37.0%	\$1.20	—	\$1.20	\$0.47
2020	366	Prior PFIC Year	\$19.71	37.0%	\$7.29	—	\$7.29	\$2.61
2021	365	Prior PFIC Year	\$19.65	37.0%	\$7.27	—	\$7.27	\$2.33
2022	365	Prior PFIC Year	\$19.65	37.0%	\$7.27	—	\$7.27	\$1.80
2023	365	Prior PFIC Year	\$19.65	37.0%	\$7.27	—	\$7.27	\$1.15
2024	366	Prior PFIC Year	\$19.71	37.0%	\$7.29	—	\$7.29	\$0.53
2025	274	Current Tax Year	\$14.75	—	—	—	—	—
TOTAL	2161	—	\$116.35	—	\$37.59	—	\$37.59	\$8.89

Disposed Block Summary (Sale Txn ID 61, Block 29)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
29	12/02/2019	10/01/2025	240.55	2130	\$0.05484300	\$116.82	\$15.03	\$37.66	—	\$37.66	\$8.81

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 29 • Daily Rate: \$0.05484300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2019	29	Prior PFIC Year	\$1.59	37.0%	\$0.59	—	\$0.59	\$0.23
2020	366	Prior PFIC Year	\$20.07	37.0%	\$7.43	—	\$7.43	\$2.66
2021	365	Prior PFIC Year	\$20.02	37.0%	\$7.41	—	\$7.41	\$2.37
2022	365	Prior PFIC Year	\$20.02	37.0%	\$7.41	—	\$7.41	\$1.84
2023	365	Prior PFIC Year	\$20.02	37.0%	\$7.41	—	\$7.41	\$1.17
2024	366	Prior PFIC Year	\$20.07	37.0%	\$7.43	—	\$7.43	\$0.54
2025	274	Current Tax Year	\$15.03	—	—	—	—	—
TOTAL	2130	—	\$116.82	—	\$37.66	—	\$37.66	\$8.81

Disposed Block Summary (Sale Txn ID 61, Block 30)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
30	01/01/2020	10/01/2025	240.00	2100	\$0.05501600	\$115.53	\$15.07	\$37.17	—	\$37.17	\$8.59

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 30 • Daily Rate: \$0.05501600/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	365	Prior PFIC Year	\$20.08	37.0%	\$7.43	—	\$7.43	\$2.66
2021	365	Prior PFIC Year	\$20.08	37.0%	\$7.43	—	\$7.43	\$2.38
2022	365	Prior PFIC Year	\$20.08	37.0%	\$7.43	—	\$7.43	\$1.84
2023	365	Prior PFIC Year	\$20.08	37.0%	\$7.43	—	\$7.43	\$1.17
2024	366	Prior PFIC Year	\$20.14	37.0%	\$7.45	—	\$7.45	\$0.54
2025	274	Current Tax Year	\$15.07	—	—	—	—	—
TOTAL	2100	—	\$115.53	—	\$37.17	—	\$37.17	\$8.59

Disposed Block Summary (Sale Txn ID 61, Block 31)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
31	02/03/2020	10/01/2025	257.96	2067	\$0.06539300	\$135.17	\$17.92	\$43.38	—	\$43.38	\$9.93

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 31 • Daily Rate: \$0.06539300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	332	Prior PFIC Year	\$21.71	37.0%	\$8.03	—	\$8.03	\$2.88
2021	365	Prior PFIC Year	\$23.87	37.0%	\$8.83	—	\$8.83	\$2.83
2022	365	Prior PFIC Year	\$23.87	37.0%	\$8.83	—	\$8.83	\$2.19
2023	365	Prior PFIC Year	\$23.87	37.0%	\$8.83	—	\$8.83	\$1.39
2024	366	Prior PFIC Year	\$23.93	37.0%	\$8.86	—	\$8.86	\$0.64
2025	274	Current Tax Year	\$17.92	—	—	—	—	—
TOTAL	2067	—	\$135.17	—	\$43.38	—	\$43.38	\$9.93

Disposed Block Summary (Sale Txn ID 61, Block 32)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
32	03/02/2020	10/01/2025	336.11	2039	\$0.10820500	\$220.63	\$29.65	\$70.66	—	\$70.66	\$16.03

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 32 • Daily Rate: \$0.10820500/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	304	Prior PFIC Year	\$32.89	37.0%	\$12.17	—	\$12.17	\$4.36
2021	365	Prior PFIC Year	\$39.49	37.0%	\$14.61	—	\$14.61	\$4.68
2022	365	Prior PFIC Year	\$39.49	37.0%	\$14.61	—	\$14.61	\$3.62
2023	365	Prior PFIC Year	\$39.49	37.0%	\$14.61	—	\$14.61	\$2.31
2024	366	Prior PFIC Year	\$39.60	37.0%	\$14.65	—	\$14.65	\$1.06
2025	274	Current Tax Year	\$29.65	—	—	—	—	—
TOTAL	2039	—	\$220.63	—	\$70.66	—	\$70.66	\$16.03

Disposed Block Summary (Sale Txn ID 61, Block 33)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
33	04/01/2020	10/01/2025	302.76	2009	\$0.09495800	\$190.77	\$26.02	\$60.96	—	\$60.96	\$13.69

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 33 • Daily Rate: \$0.09495800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	274	Prior PFIC Year	\$26.02	37.0%	\$9.63	—	\$9.63	\$3.45
2021	365	Prior PFIC Year	\$34.66	37.0%	\$12.82	—	\$12.82	\$4.11
2022	365	Prior PFIC Year	\$34.66	37.0%	\$12.82	—	\$12.82	\$3.18
2023	365	Prior PFIC Year	\$34.66	37.0%	\$12.82	—	\$12.82	\$2.02
2024	366	Prior PFIC Year	\$34.75	37.0%	\$12.86	—	\$12.86	\$0.93
2025	274	Current Tax Year	\$26.02	—	—	—	—	—
TOTAL	2009	—	\$190.77	—	\$60.96	—	\$60.96	\$13.69

Disposed Block Summary (Sale Txn ID 61, Block 34)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
34	05/04/2020	10/01/2025	300.03	1976	\$0.09450900	\$186.75	\$25.89	\$59.52	—	\$59.52	\$13.20

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 34 • Daily Rate: \$0.09450900/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	241	Prior PFIC Year	\$22.78	37.0%	\$8.43	—	\$8.43	\$3.02
2021	365	Prior PFIC Year	\$34.50	37.0%	\$12.76	—	\$12.76	\$4.09
2022	365	Prior PFIC Year	\$34.50	37.0%	\$12.76	—	\$12.76	\$3.16
2023	365	Prior PFIC Year	\$34.50	37.0%	\$12.76	—	\$12.76	\$2.01
2024	366	Prior PFIC Year	\$34.59	37.0%	\$12.80	—	\$12.80	\$0.92
2025	274	Current Tax Year	\$25.90	—	—	—	—	—
TOTAL	1976	—	\$186.75	—	\$59.52	—	\$59.52	\$13.20

Disposed Block Summary (Sale Txn ID 61, Block 35)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
35	06/01/2020	10/01/2025	282.01	1948	\$0.08607000	\$167.67	\$23.58	\$53.31	—	\$53.31	\$11.70

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 35 • Daily Rate: \$0.08607000/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	213	Prior PFIC Year	\$18.33	37.0%	\$6.78	—	\$6.78	\$2.43
2021	365	Prior PFIC Year	\$31.42	37.0%	\$11.62	—	\$11.62	\$3.72
2022	365	Prior PFIC Year	\$31.42	37.0%	\$11.62	—	\$11.62	\$2.88
2023	365	Prior PFIC Year	\$31.42	37.0%	\$11.62	—	\$11.62	\$1.83
2024	366	Prior PFIC Year	\$31.50	37.0%	\$11.66	—	\$11.66	\$0.84
2025	274	Current Tax Year	\$23.58	—	—	—	—	—
TOTAL	1948	—	\$167.66	—	\$53.31	—	\$53.31	\$11.70

Disposed Block Summary (Sale Txn ID 61, Block 36)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
36	07/01/2020	10/01/2025	265.36	1918	\$0.07827200	\$150.13	\$21.45	\$47.61	—	\$47.61	\$10.34

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 36 • Daily Rate: \$0.07827200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	183	Prior PFIC Year	\$14.32	37.0%	\$5.30	—	\$5.30	\$1.90
2021	365	Prior PFIC Year	\$28.57	37.0%	\$10.57	—	\$10.57	\$3.39
2022	365	Prior PFIC Year	\$28.57	37.0%	\$10.57	—	\$10.57	\$2.62
2023	365	Prior PFIC Year	\$28.57	37.0%	\$10.57	—	\$10.57	\$1.67
2024	366	Prior PFIC Year	\$28.65	37.0%	\$10.60	—	\$10.60	\$0.76
2025	274	Current Tax Year	\$21.45	—	—	—	—	—
TOTAL	1918	—	\$150.13	—	\$47.61	—	\$47.61	\$10.34

Disposed Block Summary (Sale Txn ID 61, Block 37)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
37	08/03/2020	10/01/2025	256.41	1885	\$0.07428900	\$140.04	\$20.36	\$44.28	—	\$44.28	\$9.48

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 37 • Daily Rate: \$0.07428900/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	150	Prior PFIC Year	\$11.14	37.0%	\$4.12	—	\$4.12	\$1.48
2021	365	Prior PFIC Year	\$27.12	37.0%	\$10.03	—	\$10.03	\$3.21
2022	365	Prior PFIC Year	\$27.12	37.0%	\$10.03	—	\$10.03	\$2.49
2023	365	Prior PFIC Year	\$27.12	37.0%	\$10.03	—	\$10.03	\$1.58
2024	366	Prior PFIC Year	\$27.19	37.0%	\$10.06	—	\$10.06	\$0.72
2025	274	Current Tax Year	\$20.36	—	—	—	—	—
TOTAL	1885	—	\$140.03	—	\$44.28	—	\$44.28	\$9.48

Disposed Block Summary (Sale Txn ID 61, Block 38)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
38	09/01/2020	10/01/2025	260.90	1856	\$0.07610600	\$141.25	\$20.85	\$44.55	—	\$44.55	\$9.42

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 38 • Daily Rate: \$0.07610600/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	121	Prior PFIC Year	\$9.21	37.0%	\$3.41	—	\$3.41	\$1.22
2021	365	Prior PFIC Year	\$27.78	37.0%	\$10.28	—	\$10.28	\$3.29
2022	365	Prior PFIC Year	\$27.78	37.0%	\$10.28	—	\$10.28	\$2.55
2023	365	Prior PFIC Year	\$27.78	37.0%	\$10.28	—	\$10.28	\$1.62
2024	366	Prior PFIC Year	\$27.85	37.0%	\$10.31	—	\$10.31	\$0.74
2025	274	Current Tax Year	\$20.85	—	—	—	—	—
TOTAL	1856	—	\$141.25	—	\$44.55	—	\$44.55	\$9.42

Disposed Block Summary (Sale Txn ID 61, Block 39)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
39	10/01/2020	10/01/2025	252.87	1826	\$0.07293200	\$133.17	\$19.98	\$41.88	—	\$41.88	\$8.74

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 39 • Daily Rate: \$0.07293200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	91	Prior PFIC Year	\$6.64	37.0%	\$2.46	—	\$2.46	\$0.88
2021	365	Prior PFIC Year	\$26.62	37.0%	\$9.85	—	\$9.85	\$3.16
2022	365	Prior PFIC Year	\$26.62	37.0%	\$9.85	—	\$9.85	\$2.44
2023	365	Prior PFIC Year	\$26.62	37.0%	\$9.85	—	\$9.85	\$1.55
2024	366	Prior PFIC Year	\$26.69	37.0%	\$9.88	—	\$9.88	\$0.71
2025	274	Current Tax Year	\$19.98	—	—	—	—	—
TOTAL	1826	—	\$133.17	—	\$41.88	—	\$41.88	\$8.74

Disposed Block Summary (Sale Txn ID 61, Block 40)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
40	11/02/2020	10/01/2025	221.82	1794	\$0.05697100	\$102.21	\$15.61	\$32.04	—	\$32.04	\$6.60

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 40 • Daily Rate: \$0.05697100/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	59	Prior PFIC Year	\$3.36	37.0%	\$1.24	—	\$1.24	\$0.45
2021	365	Prior PFIC Year	\$20.79	37.0%	\$7.69	—	\$7.69	\$2.47
2022	365	Prior PFIC Year	\$20.79	37.0%	\$7.69	—	\$7.69	\$1.91
2023	365	Prior PFIC Year	\$20.79	37.0%	\$7.69	—	\$7.69	\$1.21
2024	366	Prior PFIC Year	\$20.85	37.0%	\$7.72	—	\$7.72	\$0.56
2025	274	Current Tax Year	\$15.61	—	—	—	—	—
TOTAL	1794	—	\$102.21	—	\$32.04	—	\$32.04	\$6.60

Disposed Block Summary (Sale Txn ID 61, Block 41)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
41	12/01/2020	10/01/2025	206.77	1765	\$0.04796900	\$84.66	\$13.14	\$26.46	—	\$26.46	\$5.37

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 41 • Daily Rate: \$0.04796900/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2020	30	Prior PFIC Year	\$1.44	37.0%	\$0.53	—	\$0.53	\$0.19
2021	365	Prior PFIC Year	\$17.51	37.0%	\$6.48	—	\$6.48	\$2.08
2022	365	Prior PFIC Year	\$17.51	37.0%	\$6.48	—	\$6.48	\$1.61
2023	365	Prior PFIC Year	\$17.51	37.0%	\$6.48	—	\$6.48	\$1.02
2024	366	Prior PFIC Year	\$17.56	37.0%	\$6.50	—	\$6.50	\$0.47
2025	274	Current Tax Year	\$13.14	—	—	—	—	—
TOTAL	1765	—	\$84.67	—	\$26.46	—	\$26.46	\$5.37

Disposed Block Summary (Sale Txn ID 61, Block 42)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
42	01/01/2021	10/01/2025	211.10	1734	\$0.05084200	\$88.16	\$13.93	\$27.46	—	\$27.46	\$5.47

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 42 • Daily Rate: \$0.05084200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	364	Prior PFIC Year	\$18.51	37.0%	\$6.85	—	\$6.85	\$2.19
2022	365	Prior PFIC Year	\$18.56	37.0%	\$6.87	—	\$6.87	\$1.70
2023	365	Prior PFIC Year	\$18.56	37.0%	\$6.87	—	\$6.87	\$1.08
2024	366	Prior PFIC Year	\$18.61	37.0%	\$6.89	—	\$6.89	\$0.50
2025	274	Current Tax Year	\$13.93	—	—	—	—	—
TOTAL	1734	—	\$88.16	—	\$27.46	—	\$27.46	\$5.47

Disposed Block Summary (Sale Txn ID 61, Block 43)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
43	02/03/2021	10/01/2025	193.30	1701	\$0.04060400	\$69.07	\$11.13	\$21.44	—	\$21.44	\$4.22

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 43 • Daily Rate: \$0.04060400/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	331	Prior PFIC Year	\$13.44	37.0%	\$4.97	—	\$4.97	\$1.59
2022	365	Prior PFIC Year	\$14.82	37.0%	\$5.48	—	\$5.48	\$1.36
2023	365	Prior PFIC Year	\$14.82	37.0%	\$5.48	—	\$5.48	\$0.87
2024	366	Prior PFIC Year	\$14.86	37.0%	\$5.50	—	\$5.50	\$0.40
2025	274	Current Tax Year	\$11.13	—	—	—	—	—
TOTAL	1701	—	\$69.07	—	\$21.44	—	\$21.44	\$4.22

Disposed Block Summary (Sale Txn ID 61, Block 44)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
44	03/02/2021	10/01/2025	193.08	1674	\$0.04159400	\$69.63	\$11.40	\$21.55	—	\$21.55	\$4.19

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 44 • Daily Rate: \$0.04159400/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	304	Prior PFIC Year	\$12.64	37.0%	\$4.68	—	\$4.68	\$1.50
2022	365	Prior PFIC Year	\$15.18	37.0%	\$5.62	—	\$5.62	\$1.39
2023	365	Prior PFIC Year	\$15.18	37.0%	\$5.62	—	\$5.62	\$0.89
2024	366	Prior PFIC Year	\$15.22	37.0%	\$5.63	—	\$5.63	\$0.41
2025	274	Current Tax Year	\$11.40	—	—	—	—	—
TOTAL	1674	—	\$69.63	—	\$21.55	—	\$21.55	\$4.19

Disposed Block Summary (Sale Txn ID 61, Block 45)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
45	04/05/2021	10/01/2025	195.36	1640	\$0.04386900	\$71.95	\$12.02	\$22.17	—	\$22.17	\$4.24

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 45 • Daily Rate: \$0.04386900/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	270	Prior PFIC Year	\$11.84	37.0%	\$4.38	—	\$4.38	\$1.40
2022	365	Prior PFIC Year	\$16.01	37.0%	\$5.92	—	\$5.92	\$1.47
2023	365	Prior PFIC Year	\$16.01	37.0%	\$5.92	—	\$5.92	\$0.94
2024	366	Prior PFIC Year	\$16.06	37.0%	\$5.94	—	\$5.94	\$0.43
2025	274	Current Tax Year	\$12.02	—	—	—	—	—
TOTAL	1640	—	\$71.95	—	\$22.17	—	\$22.17	\$4.24

Disposed Block Summary (Sale Txn ID 61, Block 46)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
46	05/03/2021	10/01/2025	184.05	1612	\$0.03818800	\$61.56	\$10.46	\$18.91	—	\$18.91	\$3.56

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 46 • Daily Rate: \$0.03818800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	242	Prior PFIC Year	\$9.24	37.0%	\$3.42	—	\$3.42	\$1.10
2022	365	Prior PFIC Year	\$13.94	37.0%	\$5.16	—	\$5.16	\$1.28
2023	365	Prior PFIC Year	\$13.94	37.0%	\$5.16	—	\$5.16	\$0.81
2024	366	Prior PFIC Year	\$13.98	37.0%	\$5.17	—	\$5.17	\$0.37
2025	274	Current Tax Year	\$10.46	—	—	—	—	—
TOTAL	1612	—	\$61.56	—	\$18.91	—	\$18.91	\$3.56

Disposed Block Summary (Sale Txn ID 61, Block 47)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
47	06/02/2021	10/01/2025	181.74	1582	\$0.03589600	\$56.79	\$9.84	\$17.37	—	\$17.37	\$3.22

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 47 • Daily Rate: \$0.03589600/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	212	Prior PFIC Year	\$7.61	37.0%	\$2.82	—	\$2.82	\$0.90
2022	365	Prior PFIC Year	\$13.10	37.0%	\$4.85	—	\$4.85	\$1.20
2023	365	Prior PFIC Year	\$13.10	37.0%	\$4.85	—	\$4.85	\$0.77
2024	366	Prior PFIC Year	\$13.14	37.0%	\$4.86	—	\$4.86	\$0.35
2025	274	Current Tax Year	\$9.84	—	—	—	—	—
TOTAL	1582	—	\$56.79	—	\$17.37	—	\$17.37	\$3.22

Disposed Block Summary (Sale Txn ID 61, Block 48)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
48	07/01/2021	10/01/2025	177.74	1553	\$0.03554300	\$55.20	\$9.74	\$16.82	—	\$16.82	\$3.07

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 48 • Daily Rate: \$0.03554300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	183	Prior PFIC Year	\$6.50	37.0%	\$2.41	—	\$2.41	\$0.77
2022	365	Prior PFIC Year	\$12.97	37.0%	\$4.80	—	\$4.80	\$1.19
2023	365	Prior PFIC Year	\$12.97	37.0%	\$4.80	—	\$4.80	\$0.76
2024	366	Prior PFIC Year	\$13.01	37.0%	\$4.81	—	\$4.81	\$0.35
2025	274	Current Tax Year	\$9.74	—	—	—	—	—
TOTAL	1553	—	\$55.20	—	\$16.82	—	\$16.82	\$3.07

Disposed Block Summary (Sale Txn ID 61, Block 49)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
49	08/02/2021	10/01/2025	167.77	1521	\$0.02911300	\$44.28	\$7.98	\$13.43	—	\$13.43	\$2.39

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 49 • Daily Rate: \$0.02911300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	151	Prior PFIC Year	\$4.40	37.0%	\$1.63	—	\$1.63	\$0.52
2022	365	Prior PFIC Year	\$10.63	37.0%	\$3.93	—	\$3.93	\$0.97
2023	365	Prior PFIC Year	\$10.63	37.0%	\$3.93	—	\$3.93	\$0.62
2024	366	Prior PFIC Year	\$10.66	37.0%	\$3.94	—	\$3.94	\$0.28
2025	274	Current Tax Year	\$7.98	—	—	—	—	—
TOTAL	1521	—	\$44.28	—	\$13.43	—	\$13.43	\$2.39

Disposed Block Summary (Sale Txn ID 61, Block 50)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
50	09/01/2021	10/01/2025	162.34	1491	\$0.02418300	\$36.06	\$6.63	\$10.89	—	\$10.89	\$1.92

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 50 • Daily Rate: \$0.02418300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	121	Prior PFIC Year	\$2.93	37.0%	\$1.08	—	\$1.08	\$0.35
2022	365	Prior PFIC Year	\$8.83	37.0%	\$3.27	—	\$3.27	\$0.81
2023	365	Prior PFIC Year	\$8.83	37.0%	\$3.27	—	\$3.27	\$0.52
2024	366	Prior PFIC Year	\$8.85	37.0%	\$3.27	—	\$3.27	\$0.24
2025	274	Current Tax Year	\$6.63	—	—	—	—	—
TOTAL	1491	—	\$36.06	—	\$10.89	—	\$10.89	\$1.92

Disposed Block Summary (Sale Txn ID 61, Block 51)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
51	10/01/2021	10/01/2025	161.54	1461	\$0.02557300	\$37.36	\$7.01	\$11.23	—	\$11.23	\$1.94

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 51 • Daily Rate: \$0.02557300/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	91	Prior PFIC Year	\$2.33	37.0%	\$0.86	—	\$0.86	\$0.28
2022	365	Prior PFIC Year	\$9.33	37.0%	\$3.45	—	\$3.45	\$0.86
2023	365	Prior PFIC Year	\$9.33	37.0%	\$3.45	—	\$3.45	\$0.55
2024	366	Prior PFIC Year	\$9.36	37.0%	\$3.46	—	\$3.46	\$0.25
2025	274	Current Tax Year	\$7.01	—	—	—	—	—
TOTAL	1461	—	\$37.36	—	\$11.23	—	\$11.23	\$1.94

Disposed Block Summary (Sale Txn ID 61, Block 52)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
52	11/01/2021	10/01/2025	167.22	1430	\$0.03137400	\$44.87	\$8.60	\$13.42	—	\$13.42	\$2.25

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 52 • Daily Rate: \$0.03137400/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	60	Prior PFIC Year	\$1.88	37.0%	\$0.70	—	\$0.70	\$0.22
2022	365	Prior PFIC Year	\$11.45	37.0%	\$4.24	—	\$4.24	\$1.05
2023	365	Prior PFIC Year	\$11.45	37.0%	\$4.24	—	\$4.24	\$0.67
2024	366	Prior PFIC Year	\$11.48	37.0%	\$4.25	—	\$4.25	\$0.31
2025	274	Current Tax Year	\$8.60	—	—	—	—	—
TOTAL	1430	—	\$44.86	—	\$13.42	—	\$13.42	\$2.25

Disposed Block Summary (Sale Txn ID 61, Block 53)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
53	12/01/2021	10/01/2025	163.99	1400	\$0.02958900	\$41.43	\$8.11	\$12.33	—	\$12.33	\$2.02

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 53 • Daily Rate: \$0.02958900/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2021	30	Prior PFIC Year	\$0.89	37.0%	\$0.33	—	\$0.33	\$0.11
2022	365	Prior PFIC Year	\$10.80	37.0%	\$4.00	—	\$4.00	\$0.99
2023	365	Prior PFIC Year	\$10.80	37.0%	\$4.00	—	\$4.00	\$0.63
2024	366	Prior PFIC Year	\$10.83	37.0%	\$4.01	—	\$4.01	\$0.29
2025	274	Current Tax Year	\$8.11	—	—	—	—	—
TOTAL	1400	—	\$41.42	—	\$12.33	—	\$12.33	\$2.02

Disposed Block Summary (Sale Txn ID 61, Block 54)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
54	01/03/2022	10/01/2025	165.67	1367	\$0.03081000	\$42.12	\$8.44	\$12.46	—	\$12.46	\$1.98

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 54 • Daily Rate: \$0.03081000/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2022	362	Prior PFIC Year	\$11.15	37.0%	\$4.13	—	\$4.13	\$1.02
2023	365	Prior PFIC Year	\$11.25	37.0%	\$4.16	—	\$4.16	\$0.66
2024	366	Prior PFIC Year	\$11.28	37.0%	\$4.17	—	\$4.17	\$0.30
2025	274	Current Tax Year	\$8.44	—	—	—	—	—
TOTAL	1367	—	\$42.12	—	\$12.46	—	\$12.46	\$1.98

Disposed Block Summary (Sale Txn ID 61, Block 55)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
55	02/01/2022	10/01/2025	171.55	1338	\$0.03669800	\$49.10	\$10.05	\$14.45	—	\$14.45	\$2.26

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 55 • Daily Rate: \$0.03669800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2022	333	Prior PFIC Year	\$12.22	37.0%	\$4.52	—	\$4.52	\$1.12
2023	365	Prior PFIC Year	\$13.39	37.0%	\$4.96	—	\$4.96	\$0.78
2024	366	Prior PFIC Year	\$13.43	37.0%	\$4.97	—	\$4.97	\$0.36
2025	274	Current Tax Year	\$10.06	—	—	—	—	—
TOTAL	1338	—	\$49.10	—	\$14.45	—	\$14.45	\$2.26

Disposed Block Summary (Sale Txn ID 61, Block 56)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
56	03/01/2022	10/01/2025	166.26	1310	\$0.03431500	\$44.95	\$9.40	\$13.15	—	\$13.15	\$2.02

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 56 • Daily Rate: \$0.03431500/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2022	305	Prior PFIC Year	\$10.47	37.0%	\$3.87	—	\$3.87	\$0.96
2023	365	Prior PFIC Year	\$12.52	37.0%	\$4.63	—	\$4.63	\$0.73
2024	366	Prior PFIC Year	\$12.56	37.0%	\$4.65	—	\$4.65	\$0.33
2025	274	Current Tax Year	\$9.40	—	—	—	—	—
TOTAL	1310	—	\$44.95	—	\$13.15	—	\$13.15	\$2.02

Disposed Block Summary (Sale Txn ID 61, Block 57)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
57	04/01/2022	10/01/2025	168.36	1279	\$0.03712500	\$47.48	\$10.17	\$13.80	—	\$13.80	\$2.08

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 57 • Daily Rate: \$0.03712500/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2022	274	Prior PFIC Year	\$10.17	37.0%	\$3.76	—	\$3.76	\$0.93
2023	365	Prior PFIC Year	\$13.55	37.0%	\$5.01	—	\$5.01	\$0.79
2024	366	Prior PFIC Year	\$13.59	37.0%	\$5.03	—	\$5.03	\$0.36
2025	274	Current Tax Year	\$10.17	—	—	—	—	—
TOTAL	1279	—	\$47.48	—	\$13.80	—	\$13.80	\$2.08

Disposed Block Summary (Sale Txn ID 61, Block 58)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
58	05/02/2022	10/01/2025	172.69	1248	\$0.04261100	\$53.18	\$11.68	\$15.36	—	\$15.36	\$2.28

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 58 • Daily Rate: \$0.04261100/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2022	243	Prior PFIC Year	\$10.35	37.0%	\$3.83	—	\$3.83	\$0.95
2023	365	Prior PFIC Year	\$15.55	37.0%	\$5.75	—	\$5.75	\$0.91
2024	366	Prior PFIC Year	\$15.60	37.0%	\$5.77	—	\$5.77	\$0.42
2025	274	Current Tax Year	\$11.68	—	—	—	—	—
TOTAL	1248	—	\$53.18	—	\$15.36	—	\$15.36	\$2.28

Disposed Block Summary (Sale Txn ID 61, Block 59)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
59	06/01/2022	10/01/2025	180.13	1218	\$0.05178700	\$63.08	\$14.19	\$18.09	—	\$18.09	\$2.62

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 59 • Daily Rate: \$0.05178700/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2022	213	Prior PFIC Year	\$11.03	37.0%	\$4.08	—	\$4.08	\$1.01
2023	365	Prior PFIC Year	\$18.90	37.0%	\$6.99	—	\$6.99	\$1.10
2024	366	Prior PFIC Year	\$18.95	37.0%	\$7.01	—	\$7.01	\$0.51
2025	274	Current Tax Year	\$14.19	—	—	—	—	—
TOTAL	1218	—	\$63.08	—	\$18.09	—	\$18.09	\$2.62

Disposed Block Summary (Sale Txn ID 61, Block 60)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
60	07/01/2022	10/01/2025	165.57	1188	\$0.04190800	\$49.79	\$11.48	\$14.17	—	\$14.17	\$2.00

Annual Ratable Allocation Schedule (Sale Txn ID 61, Block 60 • Daily Rate: \$0.04190800/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2022	183	Prior PFIC Year	\$7.67	37.0%	\$2.84	—	\$2.84	\$0.70
2023	365	Prior PFIC Year	\$15.30	37.0%	\$5.66	—	\$5.66	\$0.89
2024	366	Prior PFIC Year	\$15.34	37.0%	\$5.68	—	\$5.68	\$0.41
2025	274	Current Tax Year	\$11.48	—	—	—	—	—
TOTAL	1188	—	\$49.79	—	\$14.17	—	\$14.17	\$2.00