



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

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
Sections 354(a), 356(a), 368(a) and 1001.

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**18** Can any resulting loss be recognized? ▶ No loss may be recognized by MidWestOne shareholders receiving Nicolet common stock, except that any loss on the receipt of cash in lieu of a fractional share of Nicolet may be recognized.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable year is 2026.  
Each MidWestOne shareholder should consult his, hers, or its tax advisor as to the personal implications of the receipt of Nicolet common stock, and any cash received as a result of receiving cash in lieu of fractional shares.

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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.

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ Signed copy maintained by the issuer Title ▶ \_\_\_\_\_

<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.