



**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Section 301(c)(1), the portion of a distribution which is a dividend (as defined under Section 316) is includable in gross income. Pursuant to IRC Section 301(c)(2), the portion of the distribution which is not a dividend shall be applied against and reduce the adjusted basis of the stock.

**18** Can any resulting loss be recognized? ▶ Not applicable to this transaction as no loss would be recognized on the return of capital distribution. The shareholder's cost basis should be adjusted to reflect the return of capital distribution which may affect the gain or loss realized upon the disposition of the shares.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This organizational action is reportable with respect to tax year 2022. The information will also be provided on the shareholders' 2022 Form 1099-DIV, Box 1 and 3. Pursuant to IRC Section 6045, as amended by the Emergency Economic Stabilization Act of 2008, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the dividend date to reflect the return of capital described above.

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 ▶ **A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER.** Date ▶ \_\_\_\_\_  
Print your name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Stewart Robinson	Stewart Robinson	01/20/23		P00415925
	Firm's name ▶ Galleros Robinson CPAs	Firm's EIN ▶ 11-3415708		Phone no. 646-921-0400	
	Firm's address ▶ 485 Madison Ave FL 7 New York, NY 10022				

**Chicken Soup for the Soul Entertainment, Inc.**

CUSIP: 16842Q209

Ticker: CSSEP

PART II, QUESTION 14

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS 9.75 CUMULATIVE REDEEMABLE PERPETUAL PREFERRED STOCK. 0% OF EACH DISTRIBUTION IS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS AND 100% OF THE DISTRIBUTION IS FROM SOURCES OTHER THAN THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDER.

DETAIL OF DISTRIBUTIONS MADE IN 2022 IS DESCRIBED BELOW:

EX DATE	RECORD DATE	PAYABLE DATE	AMOUNT	% TAXABLE DIVIDEND	TAXABLE DIVIDEND AMOUNT	% RETURN OF CAPITAL	RETURN OF CAPITAL AMOUNT
12/30/2021	12/31/2021	01/17/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
01/28/2022	01/31/2022	02/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
02/25/2022	02/28/2022	03/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
03/30/2022	03/31/2022	04/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
04/29/2022	04/30/2022	05/16/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
05/27/2022	05/31/2022	06/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
06/29/2022	06/30/2022	07/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
07/29/2022	07/31/2022	08/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
08/30/2021	08/31/2022	09/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
09/29/2022	09/30/2022	10/17/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
10/28/2022	10/31/2022	11/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031
11/29/2022	11/30/2022	12/15/2022	\$ 0.2031	0.00000%	\$ 0.0000	100.00000%	\$ 0.2031