



**CERTIFICATE OF DIVESTITURE**

**CERTIFICATE NO:**

**DATE OF ISSUANCE:**

**ELIGIBLE PERSON:**

**[The divestiture property is identified in the attachment to this Certificate.]**

**[Please note: Upon the sale of this property, only the capital gain realized under Federal tax law is eligible for deferral under section 1043. This Certificate of Divestiture does not apply to ordinary compensation income.]**

This Certificate of Divestiture is issued in accordance with section 1043 of the Internal Revenue Code and 5 C.F.R. § 2634.1002 with respect to the specific property described in the attachment. I hereby determine that the divestiture of the described property is reasonably necessary to comply with 18 U.S.C. § 208, or other applicable Federal conflict of interest statutes, regulations, rules, or executive orders.

Section 1043 of the Internal Revenue Code and the rules of 5 C.F.R. part 2634, subpart J provide for nonrecognition of gain in the case of sales to comply with conflict of interest requirements. The substantive and procedural rules relating to the tax aspects of such sales and rollovers pursuant to the statutory scheme are subject to the jurisdiction of the Internal Revenue Service. Eligible persons should seek the advice of their personal tax advisors for guidance as to the tax aspects of divestiture transactions and whether proposed acquisitions meet the requirements for permitted property. Internal Revenue Service regulations and other guidance should also be consulted as to these matters. Eligible persons must follow Internal Revenue Service requirements for reporting dispositions of property and making an election not to recognize gain under section 1043 (IRS Form 8824).

A Certificate of Divestiture may only be used if the person identified above is an “eligible person” at the time of divestiture. The rules of 5 C.F.R. part 2634, subpart J relate to the issuance of Certificates of Divestiture and the permitted property into which reinvestment must be made during the 60-day period beginning on the date of such a sale in order for nonrecognition to be permitted. Such reinvestments are called rollovers, and are limited to obligations of the United States and diversified investment funds as defined in 5 C.F.R. § 2634.1003.

Seth H. Jaffe  
Chief, Ethics Law and Policy Branch

Attachment



**ATTACHMENT**

ELIGIBLE PERSON: Kashyap Patel, Federal Bureau of Investigation

<b>Quantity</b>	<b>Asset</b>
24293 shares	Core Scientific Inc. Common Stock (CORZ)
4026 shares	Core Scientific Inc. New Warrant (CORZW)
3355 shares	Core Scientific Inc. New Warrant (CORZZ)
1000 shares	Intel Corp. (INTC)
968 shares	Rumble Inc. (RUM)
896 shares	PSQ Hldgs Inc.
159 shares	Advanced Micro Devices, Inc. (AMD)
80 shares	Apple, Inc. (APPL)
55 shares	Caterpillar, Inc (CAT)
75 shares	Cigna Corp. (CI)
84 shares	Eli Lilly & Co. (LLY)
18 shares	JP Morgan Chase & Co (JPM)
114 shares	MP Materials Corp. (MP)
1300 shares	NVIDIA Corp. (NVDA)
730 shares	Palantir Technologies Inc. Class A Common Stock (PLTR)
55 shares	Snowflake Inc. Class A Common Stock (SNOW)
174 units	Grayscale Bitcoin ETF (BTC)
871 units	Grayscale Bitcoin TR ETF (GBTC)