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This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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VOID



CORRECTED

CORPORATION'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	Changes in Corporate Control and Capital Structure Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd*	2013 Form 1099-CAP	
		3 No. of shares exchanged		
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			
SHAREHOLDER'S name				
Street address (including apt. no.)				
City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)		5		
		* The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP**

Cat. No. 35115M

www.irs.gov/form1099cap

Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

CORPORATION'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814
		2 Aggregate amount rec'd* \$	2013 Form 1099-CAP
		3 No. of shares exchanged	
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.		
SHAREHOLDER'S name			
Street address (including apt. no.)			
City or town, province or state, country, and ZIP or foreign postal code		5	
Account number (see instructions)		* You cannot claim a loss based on the amount in box 2.	

**Changes in
Corporate
Control and
Capital Structure**

**Copy B
For Shareholder**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

Form **1099-CAP**

(keep for your records)

www.irs.gov/form1099cap

Department of the Treasury - Internal Revenue Service

Instructions for Shareholder

A corporation in which you own stock that has had a change in control or a substantial change in capital structure must send you this statement by January 31 of the year following the calendar year of the change. You have received this statement because the corporation has reasonably determined that you may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. Report any gain from the exchange on Form 8949, Capital Gains and Losses. However, you cannot claim a (loss) on Form 8949 as a result of this exchange. See Pub. 550, Investment Income and Expenses, chapter 4, for additional information.

Account number. May show an account or other unique number the payer corporation assigned to distinguish your account.

Box 1. Shows the date the stock was exchanged for cash, stock, or other property.

Box 2. Shows the aggregate amount of any cash and the fair market value of any stock or other property received by you in the exchange for the stock you held.

Box 3. Shows the number of shares of the corporation's stock that you held which were exchanged in the transaction.

Box 4. Shows the class or classes of stock that were exchanged.

Future developments. For the latest information about developments related to Form 1099-CAP and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099cap.

☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	Changes in Corporate Control and Capital Structure Copy C For Corporation For Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
		2 Aggregate amount rec'd* \$	2013 Form 1099-CAP	
		3 No. of shares exchanged		
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			
SHAREHOLDER'S name Street address (including apt. no.) City or town, province or state, country, and ZIP or foreign postal code				
Account number (see instructions)		5 * The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP**

www.irs.gov/form1099cap

Department of the Treasury - Internal Revenue Service

Instructions for Corporation

General and specific form instructions are provided separately. You should use the 2013 General Instructions for Certain Information Returns and the 2013 Instructions for Form 1099-CAP to complete Form 1099-CAP. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, go to IRS.gov/form1099cap or call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.*

Due dates. Generally, furnish Copy B of this form to the shareholder by January 31, 2014. However, if the recipient is a clearing organization, furnish Copy B by January 6, 2014.

File Copy A of this form with the IRS by February 28, 2014. If you file electronically, the due date is March 31, 2014. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. The IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1099-CAP, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.