		CIED		7373	
OMB No. 1545-1814 Form 1099-CAP Changes Corpora		1 Date of sale or exchange	CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		
Control and Capital Structure	(Rev. September 2019) For calendar year 20	2 Aggregate amount rec'd*\$			
Inged Copy A	4 Classes of stock exchanged	3 No. of shares exchanged	SHAREHOLDER'S TIN	CORPORATION'S TIN	
Fo Internal Revenue Service Cente				SHAREHOLDER'S name	
File with Form 1096 For Paperwor				Street address (including apt. no.)	
Reduction Ac Notice, see th current Genera Instructions fo		5	City or town, state or province, country, and ZIP or foreign postal code		
Certain Information Returns	laim a loss based on the	* The shareholder cannot c amount in box 2.	Account number (see instructions)		

		ECTED (if checked)			
CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814 Form 1099-CAP	Changes in Corporate	
		2 Aggregate amount rec'd*	(Rev. September 2019)	Control and	
		\$	For calendar year 20	Capital Structure	
CORPORATION'S TIN	SHAREHOLDER'S TIN	3 No. of shares exchanged	4 Classes of stock exchange	d Copy B	
				For Shareholder	
SHAREHOLDER'S name Street address (including apt. no.)				This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other	
City or town, state or province, country, and ZIP or foreign postal code		5		sanction may be imposed on you if taxable income results from this transaction	
Account number (see instructions)		* You cannot claim a loss based on the amount in box 2.		and the IRS determines that it has not been reported.	
Form 1099-CAP (Rev. 9-2019)	(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. However, you cannot claim a (loss) on Form 8949 as a result of this exchange. See chapter 4 of Pub. 550 for additional information.

Shareholder's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS. **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*.

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CORPORATION'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814 Form 1099-CAP	Changes in Corporate	
			(Rev. September 2019) For calendar year 20	Control and Control and Capital Structure	
CORPORATION'S TIN	SHAREHOLDER'S TIN	\$ 3 No. of shares exchanged	4 Classes of stock exchange	d Сору С	
SHAREHOLDER'S name Street address (including apt. no.)				For Corporation For Paperwork Reduction Act Notice, see the	
City or town, state or province, count	ry, and ZIP or foreign postal code	5		current General Instructions for Certain Information Returns.	
Account number (see instructions)		* The shareholder cannot of amount in box 2.			

Form **1099-CAP** (Rev. 9-2019)

www.irs.gov/Form1099CAP

Department of the Treasury - Internal Revenue Service

Instructions for Corporation

To complete Form 1099-CAP, use:

• The current General Instructions for Certain Information Returns, and

• The current Instructions for Form 1099-CAP.

To get or to order these instructions, go to *www.irs.gov/Form1099CAP*.

Filing and furnishing. For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

Need help? If you have questions about reporting on Form 1099-CAP, call the information reporting customer service site toll free at 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).