Attention:

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.

7373 ☐ VOID ☐ CORRECTED

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	**Changes in Corporate Control and Capital Structure**
		2 Aggregate amount rec'd* $	2015 Form **1099-CAP**	
		3 No. of shares exchanged	4 Classes of stock exchanged	**Copy A** **For Internal Revenue Service Center**
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			**File with Form 1096.** For Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**
SHAREHOLDER'S name				
Street address (including apt. no.)		5		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.		

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☐ CORRECTED (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	**Changes in Corporate Control and Capital Structure**
		2 Aggregate amount rec'd* $	2015 Form **1099-CAP**	
		3 No. of shares exchanged	4 Classes of stock exchanged	**Copy B For Shareholder**
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			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.
SHAREHOLDER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5		
Account number (see instructions)		* You cannot claim a loss based on the amount in box 2.		

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.

Shareholder's identification number. For your protection, this form may show only the last four digits of your 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 identification number 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.*

☐ VOID ☐ CORRECTED

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	**Changes in Corporate Control and Capital Structure**
		2 Aggregate amount rec'd* $	2015 Form **1099-CAP**	
		3 No. of shares exchanged	4 Classes of stock exchanged	**Copy C For Corporation**
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			For Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**
SHAREHOLDER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5		
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.		

Instructions for Corporation

To complete Form 1099-CAP, use:

- the 2015 General Instructions for Certain Information Returns, and
- the 2015 Instructions for Form 1099-CAP.

To order these instructions and additional forms, go to *www.irs.gov/form1099cap* or call 1-800-TAX-FORM (1-800-829-3676).

Caution. Because paper forms are scanned during processing, you cannot file 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 February 1, 2016. However, if the recipient is a clearing organization, furnish Copy B by January 5, 2016.

File Copy A of this form with the IRS by February 29, 2016. If you file electronically, the due date is March 31, 2016. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. 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).