

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
		2 Aggregate amount rec'd* \$	<b>2018</b> Form <b>1099-CAP</b>
		3 No. of shares exchanged	
CORPORATION'S TIN	SHAREHOLDER'S TIN		
SHAREHOLDER'S name			
Street address (including apt. no.)			
City or town, state or province, 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.	

**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  
**2018 General  
Instructions for  
Certain Information  
Returns.**

Form **1099-CAP**

Cat. No. 35115M

www.irs.gov/Form1099CAP

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

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
		2 Aggregate amount rec'd* \$	<b>2018</b> Form <b>1099-CAP</b>
		3 No. of shares exchanged	4 Classes of stock exchanged
CORPORATION'S TIN	SHAREHOLDER'S TIN		
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.	

**Changes in  
Corporate  
Control and  
Capital Structure**

**Copy B  
For Shareholder**

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 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](http://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 Pub. 550, chapter 4, 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](http://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
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		3 No. of shares exchanged	4 Classes of stock exchanged
CORPORATION'S TIN	SHAREHOLDER'S TIN		
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.	

**Changes in  
Corporate  
Control and  
Capital Structure**

**Copy C  
For Corporation**

For Paperwork  
Reduction Act  
Notice, see the  
**2018 General  
Instructions for  
Certain Information  
Returns.**

## Instructions for Corporation

To complete Form 1099-CAP, use:

- the 2018 General Instructions for Certain Information Returns, and
- the 2018 Instructions for Form 1099-CAP.

To get or to order these instructions, go to [www.irs.gov/Form1099CAP](http://www.irs.gov/Form1099CAP).

**Due dates.** Generally, furnish Copy B of this form to the shareholder by January 31, 2019. However, if the recipient is a clearing organization, furnish Copy B by January 7, 2019.

File Copy A of this form with the IRS by February 28, 2019. If you file electronically, the due date is April 1, 2019. 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).