



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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* \$ _____	Form 1099-CAP (Rev. September 2024) For calendar year _____
CORPORATION'S TIN	SHAREHOLDER'S TIN	3 No. of shares exchanged	4 Classes of stock exchanged
SHAREHOLDER'S name		<p>5</p> <p>* The shareholder cannot claim a loss based on the amount in box 2.</p>	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

**Changes in
Corporate
Control and
Capital Structure**

Copy A

**For
Internal Revenue
Service Center**

For filing information,
Privacy Act, and
Paperwork Reduction
Act Notice, see the
**General Instructions
for Certain
Information Returns.**
www.irs.gov/Form1099

Form **1099-CAP** (Rev. 9-2024)

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

ONLY DRAFT

July 30, 2024

DO NOT FILE

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*	Form 1099-CAP (Rev. September 2024)
	\$ _____	For calendar year _____

**Changes in
Corporate
Control and
Capital Structure**

CORPORATION'S TIN	SHAREHOLDER'S TIN	3 No. of shares exchanged	4 Classes of stock exchanged
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.	

**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** (Rev. 9-2024)

(keep for your records)

www.irs.gov/Form1099CAP

Department of the Treasury - Internal Revenue Service

ONLY DRAFT
July 30, 2024
DO NOT FILE

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.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

ONLY DRAFT
July 30, 2024
DO NOT FILE