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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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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* \$	2017 Form 1099-CAP
		3 No. of shares exchanged	4 Classes of stock exchanged
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.		
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 2017 General Instructions for Certain Information Returns.

Form **1099-CAP**

Cat. No. 35115M

www.irs.gov/form1099cap

Department of the Treasury - Internal Revenue Service

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April 13, 2016
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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* \$	2017 Form 1099-CAP	
	3 No. of shares exchanged	4 Classes of stock exchanged	
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.		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.
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

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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 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.

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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
	2 Aggregate amount rec'd* \$	2017 Form 1099-CAP
	3 No. of shares exchanged	4 Classes of stock exchanged
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.	5
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)	* 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 **2017 General Instructions for Certain Information Returns.**

Form **1099-CAP**

www.irs.gov/form1099cap

Department of the Treasury - Internal Revenue Service

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April 13, 2016
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Instructions for Corporation

To complete Form 1099-CAP, use:

- the 2017 General Instructions for Certain Information Returns, and
- the 2017 Instructions for Form 1099-CAP.

To get or to order these instructions, go to www.irs.gov/form1099cap.

Due dates. Generally, furnish Copy B of this form to the shareholder by January 31, 2018. However, if the recipient is a clearing organization, furnish Copy B by January 5, 2018.

File Copy A of this form with the IRS by February 28, 2018. If you file electronically, the due date is April 2, 2018. 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 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).

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