



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 as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, 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 release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); 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); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly 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 at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. 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*	Form 1099-CAP (Rev. September 2019)
	\$	For calendar year 20 ____

**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		5	
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.	

Copy A
For
Internal Revenue
Service Center
File with Form 1096.
— For Paperwork
Reduction Act
Notice, see the
current General
Instructions for
Certain Information
Returns.

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CORRECTED (if checked)

**Changes in
Corporate
Control and
Capital Structure**

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 2019)
	\$	For calendar year 20 ____

CORPORATION'S TIN	SHAREHOLDER'S TIN	3 No. of shares exchanged	4 Classes of stock exchanged
SHAREHOLDER'S name		5	
Street address (including apt. no.)		* You cannot claim a loss based on the amount in box 2.	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

**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.

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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 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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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 2019) For calendar year 20 ____

**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		5	
Street address (including apt. no.)		* The shareholder cannot claim a loss based on the amount in box 2.	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			

**Copy C
For Corporation**
For Paperwork
Reduction Act
Notice, see the
**current General
Instructions for
Certain Information
Returns.**

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

www.irs.gov/Form1099CAP

Department of the Treasury - Internal Revenue Service

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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).

DRAFT AS OF
July 16, 2019

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