

Attention:

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at www.irs.gov/form1099, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit www.IRS.gov/orderforms. Click on [Employer and Information Returns](#), and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit www.IRS.gov/FIRE) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

See IRS Publications 1141, 1167, and 1179 for more information about printing these tax forms.

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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* \$	2016 Form 1099-CAP
		3 No. of shares 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 **2016 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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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* \$	2016 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

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.

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* \$	2016 Form 1099-CAP
		3 No. of shares 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		5	
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 **2016 General Instructions for Certain Information Returns.**

Instructions for Corporation

To complete Form 1099-CAP, use:

- the 2016 General Instructions for Certain Information Returns, and
- the 2016 Instructions for Form 1099-CAP.

To order these instructions and additional forms, go to www.irs.gov/form1099cap.

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 January 31, 2017. However, if the recipient is a clearing organization, furnish Copy B by January 5, 2017.

File Copy A of this form with the IRS by February 28, 2017. If you file electronically, the due date is March 31, 2017. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. 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).