



## Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* (<http://www.irs.gov/formspubs>) or by calling 1-800-TAX FORM (1-800-829-3676).

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

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VOID

CORRECTED

**Changes in  
Corporate  
Control and  
Capital Structure**

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814
		2 Aggregate amount received \$	<b>2007</b> Form <b>1099-CAP</b>
		3 No. of shares exchanged	
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.		
SHAREHOLDER'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			
		5	
		6 Check the box if this shareholder cannot claim a loss based on the amount in box 2 . . . . . <input type="checkbox"/>	

**Copy A**  
**For**  
**Internal Revenue**  
**Service Center**  
**File with Form 1096.**  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2007 General**  
**Instructions for**  
**Forms 1099, 1098,**  
**5498, and W-2G.**

Form **1099-CAP**

Cat. No. 35115M

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

**Changes in  
Corporate  
Control and  
Capital Structure**

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814
		2 Aggregate amount received \$	<b>2007</b> Form <b>1099-CAP</b>
		3 No. of shares exchanged	
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.		
SHAREHOLDER'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)		5	
		6 If this box is checked, you cannot claim a loss based on the amount in box 2 . . . . . <input type="checkbox"/>	

**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.

Form **1099-CAP**

(keep for your records)

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 Schedule D (Form 1040), Capital Gains and Losses. However, if box 6 is checked, you cannot claim a (loss) on Schedule D (Form 1040) as a result of this exchange.

**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.

VOID     CORRECTED

**Changes in  
Corporate  
Control and  
Capital Structure**

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814 <b>2007</b> Form <b>1099-CAP</b>
		2 Aggregate amount received \$	
		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, state, and ZIP code			
Account number (see instructions)		5	
		6 Check the box if this shareholder cannot claim a loss based on the amount in box 2 . . . . . <input type="checkbox"/>	

**Copy C  
For Corporation**  
For Privacy Act and Paperwork Reduction Act Notice, see the **2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-CAP**

Department of the Treasury - Internal Revenue Service

## Instructions for Corporations

General and specific form instructions are provided as separate products. The products you should use for 2007 are the General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2007 Instructions for Form 1099-CAP. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS website.*

**Due dates.** Generally, furnish Copy B of this form to the shareholder by January 31, 2008. However, if the recipient is a clearing organization, furnish Copy B by January 7, 2008.

File Copy A of this form with the IRS by February 28, 2008. If you file electronically, the due date is March 31, 2008. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. 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). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time. The service site can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov).