Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A with the IRS. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of $50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or Order Information Returns and Employer Returns Online, and we'll mail you the scannable forms and other products.

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

7373 ☐ VOID ☐ CORRECTED

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.	1 Date of sale or exchange	OMB No. 1545-1814	**Changes in Corporate Control and Capital Structure**
		2009	
	2 Aggregate amount rec'd* $	Form **1099-CAP**	
	3 No. of shares exchanged	4 Classes of stock exchanged	**Copy A**
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.		**For Internal Revenue Service Center**
SHAREHOLDER'S name			**File with Form 1096.**
Street address (including apt. no.)	5		For Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
City, state, and ZIP code			
Account number (see instructions)	* The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP**   Cat. No. 35115M   Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

CORPORATION'S name, street address, city, state, ZIP 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* $	20**09** Form **1099-CAP**	
	3 No. of shares exchanged	**4** Classes of stock exchanged	**Copy B For Shareholder**

CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.		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, state, and ZIP 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)   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, you cannot claim a (loss) on Schedule D (Form 1040) as a result of this exchange. See Pub. 550, Investment Income and Expenses, chapter 4, for additional information.

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

CORPORATION'S name, street address, city, state, ZIP 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* $	**20**09 Form **1099-CAP**	

		3 No. of shares exchanged	**4** Classes of stock exchanged	
CORPORATION'S federal identification no.	SHAREHOLDER'S identification no.			**Copy C** **For Corporation**
SHAREHOLDER'S name				For Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.)		**5**		
City, state, and ZIP code				
Account number (see instructions)		* The shareholder cannot claim a loss based on the amount in box 2.		

Form **1099-CAP**

Instructions for Corporations

General and specific form instructions are provided as separate products. The products you should use for 2009 are the General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G and the 2009 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* 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, 3921, 3922, or 5498 that you print from the IRS website.*

Due dates. Generally, furnish Copy B of this form to the shareholder by February 1, 2010. However, if the recipient is a clearing organization, furnish Copy B by January 5, 2010.

File Copy A of this form with the IRS by March 1, 2010. If you file electronically, the due date is March 31, 2010. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, and W-2G Electronically. 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).