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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. April 2025)
		\$ _____	For calendar year _____
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.	

**Changes in
Corporate
Control and
Capital Structure**

Copy A

**For
Internal Revenue
Service Center**

For filing information,
Privacy Act, and
Paperwork Reduction
Act Notice, see the
**General Instructions
for Certain
Information Returns.**
www.irs.gov/Form1099

Form **1099-CAP** (Rev. 4-2025)

Cat. No. 35115M

www.irs.gov/Form1099CAP

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 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. April 2025)	
		\$	For calendar year _____	
CORPORATION'S TIN	SHAREHOLDER'S TIN	3 No. of shares exchanged	4 Classes of stock exchanged	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.
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)				
		* You cannot claim a loss based on the amount in box 2.		

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.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.