

Attention:


This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

7373

VOID CORRECTED

CORPORATION'S/BROKER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of sale or exchange	OMB No. 1545-1814	
		2 CUSIP No.	2003 Form 1099-CAP	
CORPORATION'S/BROKER'S Federal identification no.		SHAREHOLDER'S identification no.	3 Cash received	Reported } <input type="checkbox"/> Gross proceeds to IRS } <input type="checkbox"/> Gross proceeds less commissions and option premiums
			4 Federal income tax withheld	
SHAREHOLDER'S name		6 		7 Classes of stock exchanged
Street address (including apt. no.)				8 FMV of stock received
City, state, and ZIP code		10 Description		
Account number (optional)	Check if filed by broker <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	Check the box if shareholder cannot take a loss on their tax return <input type="checkbox"/>	

Changes in Corporate Control and Capital Structure


Copy A
For Internal Revenue Service Center
File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice, see the **2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

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CORRECTED (if checked)

**Changes in
Corporate
Control and
Capital Structure**

CORPORATION'S/BROKER'S name, street address, city, state, ZIP code, and telephone no.	1 Date of sale or exchange	OMB No. 1545-1814 2003 Form 1099-CAP
	2 CUSIP No.	
	3 Cash received \$	Reported } <input type="checkbox"/> Gross proceeds to IRS } <input type="checkbox"/> Gross proceeds less commissions and option premiums

CORPORATION'S/BROKER'S Federal identification no.	SHAREHOLDER'S identification no.	4 Federal income tax withheld \$	5 No. of shares exchanged
SHAREHOLDER'S name Street address (including apt. no.) City, state, and ZIP code		6 	7 Classes of stock exchanged
		8 FMV of stock received \$	9 FMV of other property received \$
		10 Description	
Account number (optional)	Filed by broker (if checked) <input type="checkbox"/>	If this box is checked, you cannot take a loss on your tax return <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 (February 28 if sent by your broker) 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 the box below Box 10 is checked, you cannot take a loss on your tax return. **Do not** report this loss on Schedule D (Form 1040).

Note: *If you received this form from your broker, the broker may use this form to report all proceeds from this transaction. The broker is not required to also send you **Form 1099-B, Proceeds From Broker and Barter Exchange Transactions**, to report cash proceeds from this transaction. However, you may receive **Form 1099-B** from the broker for other transactions with this corporation.*

Box 1. Shows the date the stock was exchanged for cash, stock, or other property.

Box 2. If filed by a broker, may show the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported.

Box 3. Shows the amount of any cash received in the exchange for the stock you held. The broker must indicate whether gross proceeds or gross proceeds less commissions and option premiums were reported to the IRS.

Box 4. If filed by a broker, shows backup withholding. Generally, a payer must backup withhold at a 30% rate if you did not furnish your taxpayer identification number to the payer. See **Form W-9, Request for Taxpayer Identification Number and Certification**, for information on backup withholding. **Include this amount on your income tax return as tax withheld.**

Box 5. Shows the number of shares of the corporation's stock that you held which were exchanged in the transaction.

Box 7. Shows the class or classes of stock that were exchanged.

Box 8. Shows the fair market value (FMV) of any stock you received in exchange for the stock you held.

Box 9. Shows the FMV of any property (other than cash or stock) you received in exchange for the stock you held.

Box 10. If filed by a broker, shows the corporation's name and EIN (Employer Identification Number).

VOID CORRECTED

CORPORATION'S/BROKER'S name, street address, city, state, ZIP code, and telephone no.			1 Date of sale or exchange	OMB No. 1545-1814 2003 Form 1099-CAP
			2 CUSIP No.	
			3 Cash received \$	Reported to IRS } <input type="checkbox"/> Gross proceeds } <input type="checkbox"/> Gross proceeds less commissions and option premiums
CORPORATION'S/BROKER'S Federal identification no.	SHAREHOLDER'S identification no.		4 Federal income tax withheld \$	5 No. of shares exchanged
SHAREHOLDER'S name Street address (including apt. no.) City, state, and ZIP code			6	7 Classes of stock exchanged
			8 FMV of stock received \$	9 FMV of other property received \$
			10 Description	
Account number (optional)	Check if filed by broker <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	Check the box if shareholder cannot take a loss on their tax return <input type="checkbox"/>	

Changes in Corporate Control and Capital Structure

**Copy C
For Corporation or Broker**

For Privacy Act and Paperwork Reduction Act Notice, see the **2003 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 2003 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2003 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, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you print from the IRS Web Site.*

Due dates. Furnish Copy B of this form to the shareholder by February 2, 2004 (March 1, 2004, if filed by a broker).

File Copy A of this form with the IRS by March 1, 2004. If you file electronically, the due date is March 31, 2004.

