

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.

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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 \$	2004 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, state, and ZIP code			
Account number (optional)			
		5	
		6 Check the box if shareholder cannot take a loss on their tax return 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
2004 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 \$	2004 Form 1099-CAP
		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.)		5	
City, state, and ZIP code			
Account number (optional)		6 If this box is checked, you cannot take a loss on your tax return 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 take a (loss) on your tax return as a result of this exchange. **Do not** report this loss on Schedule D (Form 1040).

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 other property received 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
		2 Aggregate amount received \$	2004 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, state, and ZIP code		5	
Account number (optional)		6 Check the box if shareholder cannot take a loss on their tax return based on the amount in box 2 . . . <input type="checkbox"/>	

Copy C
For Corporation
For Privacy Act and Paperwork Reduction Act Notice, see the **2004 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 2004 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the **2004 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 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, 2005. However, if the recipient is a clearing organization, furnish Copy B by January 5, 2005.

File Copy A of this form with the IRS by February 28, 2005. If you file electronically, the due date is March 31, 2005.