

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-XXXX

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
3 Number and street (or P.O. box if mail is not delivered to street address)		4 Account number	
5 City, town, or post office, state, and ZIP code		6 Date of action Email	
7 Name of contact for additional information	8 Telephone number of contact ()	9 email address of contact	
10 CUSIP number	11 Serial number	12 Ticker symbol	13 Classification description

Part II Organizational Action

DRAFT AS OF
March 1, 2011

The type and rule above prints on all proofs including departmental reproduction proofs. **MUST** be removed before printing.

Instructions for Form 8937

(Rev. December 2011)



Department of the Treasury
Internal Revenue Service

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Who Must File

File Form 8937 if you are an issuer of a specified security that takes an organizational action that affects the basis of that security. A specified security is:

- Any share of stock in a corporation,
- Any note, bond, debenture, or other evidence of indebtedness,
- Any commodity, or contract or derivative with respect to such commodity, if adjusted basis reporting is required, or
- Any other financial instrument that requires adjusted basis reporting.

Issuer Statements

If you are required to file Form 8937 you must give a copy of the return or a written issuer statement to each security holder of record or to the security holder's nominee. If a written issuer statement is given, it must indicate that the information is being reported to the IRS. See Recipient statements, later.

Public Reporting

You are not required to file Form 8937 with the IRS, by the due date, if you post the return with the required information in a readily accessible format on your primary public website or the primary public website of any successor organization. You must keep the return accessible for 10 years.

When to File

Form 8937 must be filed with the IRS on or before the 45th day following the organizational action, or, if earlier, January 15 of the year following the calendar year of the organizational action. Redemption occurs on the last day a holder may redeem a security. You may file the return before the organizational action if the quantitative effect on basis is determinable.



To report the quantitative effect on basis by the due date, you may make reasonable assumptions about the facts that cannot be determined before the due date. A corrected return must be filed within 45 days of determining facts that result in a different quantitative effect on basis from what was previously reported. For additional information see Treasury Regulations section 1.6045B-1(a)(2)(ii).

Penalty relief for 2011. You will not be penalized under section 6721 if you do not file Form 8937 within 45 days of an organizational action taken in 2011 provided that you file the return (or make it publicly available on your website) by January 17, 2012. For details, see Notice 2011-18, available at www.irs.gov/irb/2011-11_IRB/ar07/html.

Where to File

File Form 8937 with the Department of the Treasury, Internal Revenue Service Center, ????????

Exceptions

You are not required to furnish an issuer statement to the holder of the security if:

- You reasonably determine that all holders and nominees are exempt recipients under Treasury Regulations section 1.6045-1(c)(3)(i)(B),
- You satisfy the public reporting requirements stated earlier,
- You know the holder has completed an exemption certificate,
- You know the recipient is a money market fund described in Treasury Regulations section 1.6045-1(c)(3)(vi), or
- You know the recipient is an exempt recipient under Treasury Regulations 1.6049-4(c)(1)(ii)(A) through (M).

Specific Instructions

Recipient Statements

You must give a separate statement to each security holder of record as of the date of the organizational action and all subsequent holders of record up to the date you give the statement. If you record the security on your books in the name of a nominee, you must give the statement to the nominee in lieu of the holder. If the nominee is the issuer, an agent of the issuer, or a plan operated by the issuer, the issuer must give the statement to the holder.

Time for furnishing statements. An issuer statement must be given on or before January 15 of the year following the calendar year of the organizational action. A redemption occurs on the last day a holder may redeem a security. A statement can be given before the organizational action if the quantitative effect on basis has been determined. However, a corrected return must be given by the later of the due date or 45 days after determining the facts, if a different quantitative effect on basis is determined.

Part I

Reporting issuer. Report your name, taxpayer identification number, and a contact name, address, email address, and telephone number. Include the identifiers of each security involved in the organizational action including, the Committee on Uniform Security Identification Procedures (CUSIP) number, classification of the security (such as stock), account number, serial number, and ticker symbol as well as any description about the class of security affected.

Part II

Organizational action. Report the type or nature of the organizational action, including the date of the action or

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.

the date against which shareholders' ownership is measured for the action.

Quantitative effect. Report the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as adjustment per share or as a percentage of old basis. Include:

- A description of the calculation,
- The applicable Internal Revenue Code section and subsection,
- The data supporting the calculation, such as market values and valuation dates, and
- Any other information necessary to implement the adjustment including the reportable year and if any loss is recognized.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form	XX hr., XXmin.
Preparing the form	XXhr., XXmin.
Copying, assembling, and sending the form to the IRS	XXmin.