



IntelliConnect[®] Capital Changes

Get the most current and comprehensive coverage of corporate actions from the industry's most trusted source.

100 Years of Corporate Actions • U.S. and International Coverage • Analysis of 100,000 Companies • Practice Aids

Wolters Kluwer Financial Services Capital Changes is *the* tax authority for U.S. and international corporate actions. This valuable resource provides complete and accurate, current and historical coverage of capital changes. Also known as a corporate action, a capital change occurs when a company distributes stock to shareholders, reorganizes, completes a merger, liquidates, declares bankruptcy, or takes any other action that affects shareholders.

Available as a suite of products on IntelliConnect[®], Capital Changes provides the information that shareholders and their advisors use to calculate cost basis and perform tax analysis. Even the IRS is a customer of Capital Changes.

Capabilities

Capital Changes gives you the information and tools to:

- Calculate accurate gains/losses from corporate actions
- Adjust basis of securities held
- Determine basis of security received
- Determine the taxability of transactions
- Prepare income, estate and gift tax returns more efficiently and accurately
- Provide planning advice on investments, estates, gifts and income tax
- Act as trustee for individual or corporate clients
- Administer investment portfolios
- Help clients who handle accounts involving securities held for a long period, such as probate accounts
- Identify worthless securities
- Understand complicated bankruptcies

Expert Analysis

- 100+ years of corporate actions for over 100,000 companies
- Information analyzed by legal and tax experts

U.S. Coverage

- Includes all equities of publicly traded companies listed on U.S. exchanges:
 - New York Stock Exchange
 - American Stock Exchange
 - NASDAQ
 - Over-the-Counter (OTC)
- A substantial number of notes, debentures and other debt instruments also covered

International Coverage

- Full coverage of non-U.S. securities traded in the United States, including American Depositary Receipts (ADRs)
- Extensive coverage of non-U.S. securities, such as ordinary shares, traded in their home markets, including:
 - Australia
 - Brazil
 - Canada
 - India
 - Malaysia
 - New Zealand
 - Scandinavia
 - Singapore
 - South Africa
 - United Kingdom

Practice Aids

- Basis Factor — enables you to adjust basis as required by the Internal Revenue Code; important for properly computing gain or loss
- Commentary — provides guidance on U.S. tax issues that apply to a corporate action when no company opinion is available
- Tax Comment — supplements the company's tax opinion with additional information that may have been omitted, but is necessary to fully understand the tax consequences
- Fair Market Value — establishes the basis of securities received in a taxable distribution or exchange

Training and Consulting Options to Fit Your Needs

CCH also offers valuable training, consulting and CPE to keep you ahead of the curve. From live training and consulting, to on-demand online learning, CCH provides the tools that everyone, from new hires to seasoned pros, needs to strengthen their abilities. Visit CCHGroup.com/Training to learn more.

The screenshot shows a web browser window displaying the CCH website. The search bar at the top contains the text "tim hortons". The search results page shows a document titled "Corporate Capital Histories, Tim Hortons, Inc." with a document path. The content includes a list of events for Tim Hortons, Inc., such as a distribution to shareholders on 09-29-2006 and a merger on 09-28-2009. It also includes a "Company's Opinion on Taxability" section with a note and an exchange of common stock. The page is viewed at 125% zoom.

Quickly access complete and accurate, current and historical coverage of capital changes.

To learn more about Capital Changes, please contact your CCH Account Representative at 888-CCH-REPS (888-224-7377) or visit CCHGroup.com

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