|   | ☐ CORRE  | ECTED (if checked)   |                    | _  |
|---|--|--|--------------------|--|
| CREDITOR'S name, street address, c ZIP or foreign postal code, and teleph | ity or town, state or province, country, one no. | 1 Date of identifiable event   | OMB No. 1545-1424  |  |
|   |  | 2 Amount of debt discharged \$   | 2014               | Cancellation of Debt   |
|   |  | 3 Interest if included in box 2  | Form <b>1099-C</b> |  |
| CREDITOR'S federal identification number                                  | DEBTOR'S identification number                   | 4 Debt description   | •                  | Copy B   |
|   |  |  |                    | For Debtor   |
| DEBTOR'S name   |  |  |                    | This is important tax information and is being furnished to the Internal Revenue Service. If you |
| Street address (including apt. no.)                                       |  | 5 If checked, the debtor was personally liable for repayment of the debt                 |                    | are required to file a return, a negligence penalty or other sanction may be                     |
| City or town, state or province, country, and ZIP or foreign postal code  |  |  |                    | imposed on you if taxable income results from this transaction                                   |
| Account number (see instructions)   |  | 6 Identifiable event code 7 Fair market value of property that it has not been reported. |                    |  |

Form **1099-C** 

(keep for your records)

www.irs.gov/form1099c

Department of the Treasury - Internal Revenue Service