



Database Guide

Capital Changes Reporter


Introduction

Capital Changes Reporter covers federal taxation consequences of corporate capital changes resulting from stock dividends, stock splits, reorganizations, exchanges, rights, and other changes in capital structure. It also reports on the federal income taxation effects of other corporate developments such as liquidating distributions, nontaxable and capital gain cash dividends, and war casualty recoveries.

Scope

Complete capital changes history of over 58,000 US companies, accumulated from each company's date of incorporation.

Access

- Available at Jackson Library Workstation 26
- Click the **CCH CD-ROM and Online** icon  on the Desktop screen

Help

- Click on **Help** from the top menu bar
- For search assistance, ask a librarian at the Information Desk or email to Jackson-infodesk@gsb.stanford.edu
- For technical problems, email to rcrc-action@gsb.stanford.edu

Features

- Weekly reports on changes in corporate capital or debt structure and their effects on the federal income taxation for security holders
- List of worthless securities and the results of a bankruptcy action
- CCH explanations and examples on IRS regulations related to securities issues

Searching Corporate Changes Reporter

You can search Corporate Changes Reporter using the following methods:

- Browse search** - a menu driven search performed in **Research Topics** window that opens at the start of the program
- Keyword search** - search performed in a **Search template** activated by the menu command
- Citation search** - search performed in a **Search template** activated by the menu command
- Combination of the above methods**

Browse Search

At the start of the program, the **Research Topics** window opens; there you can perform your search by browsing through the menu. Click on the title or the "book" icon to open the contents of each available category. Once you find the topic you need, double click on the title to open the document.

Click on the icon or the title to open the contents of the category



Browse the **Capital Changes Report Summary** to:

- Access weekly summaries of stock dividends, splits, and other changes in corporate capital or debt
- View explanations of capital changes impact on the federal income taxation of security holders

Browse the **Corporate Capital Histories** to:

- Access information on a given company's capital changes over the years, since its incorporation. Capital changes covered include stock dividends, stock rights, exchanges of securities, recapitalizations, reorganizations, liquidating distributions, and dividends on redemption of preferred stocks.
- Retrieve the information necessary to calculate a security holder's gain or loss resulting from a taxable corporate transaction or to calculate the adjustment to a shareholder's basis as a result of a non-taxable transaction.

NOTE: Better way to view Corporate Capital Histories is by Keyword Search method described later in this document.

Browse the **CCH Explanations** to:


- Access an overview of the basic federal income taxation rules pertaining to capital changes and other matters of interest to security holders
- View examples of the federal taxation treatment of various capital changes
- Access cross-references to related CCH Explanations

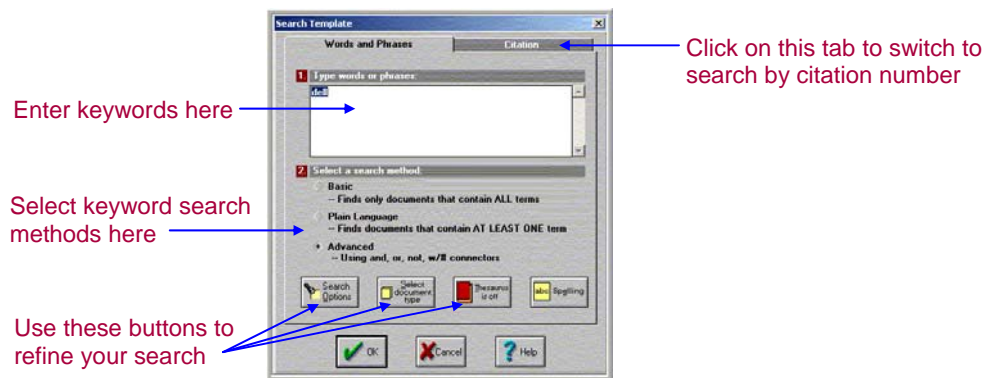
Browse the **Worthless Securities** to

- View a list worthless securities; the information represents excerpts from the complete companies histories
- Access the income tax regulations on taking deductions on worthless securities

NOTE: Menu browsing is the best method to search for worthless securities

Keyword Search

Search for data by entering keywords in a **Search Template**. To bring up the Search template, shown below, click the **Search** icon  from the icon toolbar or from the top menu select **Research > Search**



You may select any of the three search keyword options:

- **Basic Search** retrieves documents that contain *all* of the search terms entered
- **Plain Language Search** retrieves documents containing *at least one* of the search terms
- **Advanced Search** allows you to use Boolean connectors such as **And, Or, Not**

You can further customize your search by using additional features:

- Click the **Search Options** button , and in the new **Options** window, shown below, specify how you want your search results to display, or limit your search to certain parts of documents, e.g. text, dates, heading

Options

- Search results:
 - Sort by relevance
 - Return 3000 most relevant documents
 - Display the search results box
- Limit search by date:
 - Date
- Limit search to a part of a document:
 - All
- Wildcard format:
 - * for "match any", "" for "match one"
 - "" for "match any", "?" for "match one"

Annotations:

- Define your preferences for results display here (points to Search results section)
- Click on this icon to select dates: by range, relative, or the exact date (points to Date icon)
- Click on this arrow to open a drop-down menu of available options to limit search to a part of a document (points to All dropdown)

- Click the **Select Document Type** button and in the new Document Type Target window click on a particular document type, e.g. CCH Explanations, Lists.
- Click the **Thesaurus** button and in the new Thesaurus window, shown below, type your search term; then click OK to find its synonyms.

Thesaurus

- Automatically apply thesaurus to all search terms
- View synonyms for:
 - depreciation
- Synonyms of current term:
 - cost recovery
 - depreciable
 - depreciate
 - depreciation

Annotations:

- Enter your search term here (points to depreciation text)
- Select a synonym from the list (points to depreciable text)

- Click the **Spelling** button to run a spell check on your search terms.

Citation Search

Search CCH Explanations by citation number. You can open a **Citation Search** template, shown below, by any of the following methods:

- Click the **Citation Search** icon from the icon toolbar or
- From the menu, select **Research>Search**, and on a **Search Template**, click on the **Citation** tab

Search Template

- Words and Phrases
- Citation
 - 1 Select library, publication, and citation format.
 - Financial Services
 - Capital Changes Reporter
 - CCH ¶
 - 2 Type the citation number:
 - CCH ¶

Annotations:


- Click the icon or anywhere on this line to initiate Citation search in Capital Changes Reporter (points to CCH ¶ line)
- Enter citation number after the ¶ symbol (points to CCH ¶ text)

Once you have opened the template, proceed with the following steps:

- Click on **Financial Services>Capital Changes Reporter**, and highlight the "search" format line below the publication title.
- In the lower box, enter the citation number. **NOTE:** All citations are preceded by the ¶ symbol, e.g. ¶100.

Searching Tips:

- Search terms are not case-sensitive.
- Use the **KWIC** (KeyWord In Context) button from the menu tool bar to reformat the retrieved documents to display all of your search terms within the context of the lines preceding and following them.

- For an Advanced Search, use the following to refine your search:
 - Boolean connectors: And, Or, Not
 - Proximity connectors:
 - *w/n* Both terms must appear within *n* words of each other.
 - *w/sen* Both terms must appear in the same sentence.
 - *w/par* Both terms must appear in the same paragraph.
 - *p/n* The first term must precede the second term by no more than *n* words.
 - *t/n* The first term must follow the second by no more than *n* words.
 - **NOTE:** n=number of words. The number of words can't exceed 127.
 - Two sets of wildcard characters for one search: combination of * for each letter and ! for many letters; combination of ? for each letter and * for many letters. For example, "*b**n*" will retrieve barn, burn, born, etc.
- When you use dates as keywords, put the dates in quotation marks, e.g. "12-**-02" to retrieve documents containing all dates for December 2002.
- Use **Add to Keep List** button from the menu toolbar  to save retrieved documents during your session. You can view these documents at any time during your session by selecting them from the Keep List.

Sample Searches

Capital changes information for a particular corporation: *Find information on all of Coca-Cola Company's capital changes since its incorporation in 1919.*

1. In the Research Topics window (the opening screen), click on **Corporate Capital Histories** to restrict your search to the Corporate Capital Histories section.
2. Click the **Search** icon (flashlight) from the menu toolbar.
3. Select the Basic Search option on the Search Template and enter *Coca Cola Company* as your search expression.
4. Click on **OK**.
5. From the list, click on Coca Cola Company to view all the company's history.

Information on war casualty losses: *Retrieve a list of companies whose stockholders and bondholders have suffered war casualty losses.*

1. In the Research Topics window (the opening screen), click on the **Corporate Capital Histories**.
2. Click the **Search** icon in the menu bar.
3. Select the **Basic Search** option on the Search Template and enter *war casualty* as your search expression.
4. Click **OK**.

Information on corporate capital changes restricted by date: *Retrieve corporate capital changes information reported in October 2001.*

1. In the Research Topics window (the opening screen), click on the **Corporate Capital Histories**.
2. Click the **Search** icon (flashlight) from the menu toolbar.
3. Enter the date using the format "*10-**-01*". **NOTE:** You must use the quotation marks.
4. Select the **Basic Search** option in the Search Template.
5. Click **OK**.

Print

- To print a document currently displayed on the screen Click the Print icon from the menu toolbar, and then click **OK**.
- To print selected documents from a list of search results displayed on the screen:
 1. Select the documents you want to print by clicking on the checkbox in front of each document.
 2. Click the Print icon from the menu toolbar, and then click **OK** to print the selected documents.

Download

- From the top menu bar, select **File > Save As** to save a document currently displayed on the screen.
- To save selected documents from a list displayed on the screen:
 1. Select the documents you want to save by clicking on the checkbox in front of each document.
 2. From the top menu bar, select **File > Save As** to save the selected documents.