

**MEMO# 3395**

December 30, 1991

## **DUE DATE FOR FILING IRS FORMS 1099**

December 30, 1991 TO: TAX MEMBERS NO. 65-91 OPERATIONS MEMBERS NO. 36-91  
TRANSFER AGENT ADVISORY COMMITTEE NO. 63-91 RE: DUE DATE FOR FILING IRS FORMS  
1099 \_\_\_\_\_ The attached IRS  
Announcement reaffirms that the due date for filing 1991 IRS Forms 1099 is Friday,  
February 28, 1992. Some confusion regarding the due date for these forms apparently  
arose following an IRS announcement that the filing deadline for 1991 Forms W-2 was  
extended to Monday, March 2. However, leap year does not extend the filing deadline for  
Forms 1099 to February 29. We will keep you informed of developments. Keith D. Lawson  
Associate Counsel - Tax Attachment KDL:bmb

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