

**MEMO# 2207**

September 24, 1990

## **IRS PUBLICATION INCLUDED IN B NOTICE MAILING**

11/ Deleted from our attachment, but included in IRS Publication 1281, are (1) Code Section 3406, (2) the existing temporary regulations on backup withholding (see Institute Memorandum to Tax Members No. 46-87, Unit Investment Trust Committee No. 31-87, Closed-End Fund Members No. 5-87, Operations Members No. 29-87 and Transfer Agent Shareholder Accounting Advisory Committee No. 24-87, dated December 8, 1987 and to Tax Members No. 14-89, Unit Investment Trust Members No. 22-89, Closed-End Fund Members No. 18-89, Operations Members No. 15-89 and Transfer Agent Shareholder Advisory Committee No. 9-89, dated April 18, 1989) and (3) the recently revised B Notice regulations (see Institute Memorandum to Tax Members No. 37-90, Operations Members No. 27-90, Closed-End Fund Members No. 36-90, Unit Investment Trust Members No. 61-90 and Transfer Agent Advisory Committee No. 34-90, dated September 21, 1990.)

September 24, 1990 TO: TAX MEMBERS NO. 39-90 OPERATIONS MEMBERS NO. 29-90  
CLOSED-END FUND MEMBERS NO. 38-90 UNIT INVESTMENT TRUST MEMBERS NO. 63-90  
TRANSFER AGENT ADVISORY COMMITTEE NO. 36-90 RE: IRS PUBLICATION INCLUDED IN B  
NOTICE MAILING \_\_\_\_\_

The attached IRS Publication (Number 1281) will accompany the B Notice mailings to be made this fall. 1/1 The IRS Publication 1281 sets forth the procedures for complying with the B Notice mailing, lists IRS offices where persons may be contacted if questions arise and provides certain definitions, forms, discussions of certain backup withholding requirements and the instructions for reading B Notice magnetic tapes. We will keep you informed of developments. Keith D. Lawson Associate General Counsel Attachment