

**MEMO# 2395**

December 18, 1990

## **IRS FORM 5498 FOR 1991 AND 1990 FORM 5329**

December 18, 1990 TO: PENSION MEMBERS NO. 42-90 OPERATIONS MEMBERS NO. 37-90  
UNIT INVESTMENT TRUST MEMBERS NO. 76-90 TRANSFER AGENT ADVISORY COMMITTEE  
NO. 55-90 RE: IRS FORM 5498 FOR 1991 AND 1990 FORM 5329

Attached is a copy of the 1991 Form 5498, Individual Retirement Arrangement Information. The form contains no substantive revisions to the 1990 version. Also attached for your information is the 1990 Form 5329, Return for Additional Taxes Attributable to Qualified Retirement Plans (including IRAs), Annuities and Modified Endowment Contracts and the instructions thereto. Individual taxpayers must use Form 5329 to report tax due to excess contributions to an IRA, tax a early distributions from an IRA or qualified retirement plan, exceptions to the early distribution tax, tax on failure to receive minimum distributions or tax on excess distributions. We will keep you informed of further developments. W. Richard Mason  
Assistant General Counsel Attachments

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