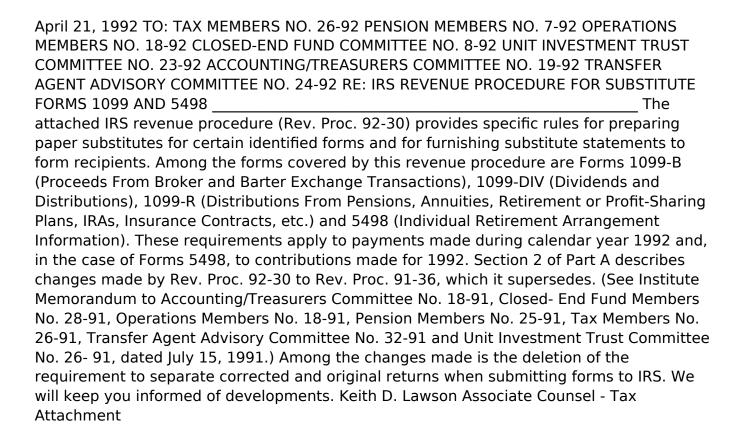


MEMO# 3690

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IRS REVENUE PROCEDURE FOR SUBSTITUTE FORMS 1099 AND 5498



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