

MEMO# 9677

February 13, 1998

IRS CLARIFIES MAGNETIC FILING OF FORM 5498

[9677] February 13, 1998 TO: PENSION MEMBERS No. 12-98 PENSION OPERATIONS
ADVISORY COMMITTEE No. 5-98 OPERATIONS COMMITTEE No. 9-98 RE: IRS CLARIFIES
MAGNETIC FILING OF FORM 5498

The Internal Revenue Service has issued Announcement 98-6 to clarify Revenue Procedure 97-34 with regard to the use of Form 5498 indicators in magnetic and electronic filings of rollovers and fair market value. The Announcement, which modifies previously published instructions, is attached. Russell G. Galer Associate Counsel Attachment

Copyright © by the Investment Company Institute. All rights reserved. Information may be abridged and therefore incomplete. Communications from the Institute do not constitute, and should not be considered a substitute for, legal advice.