

MEMO# 911

January 6, 1989

IRS ANNOUNCEMENT ON FORM 1099-DIV FOR 1989 [A

January 6, 1989 TO: TAX MEMBERS NO. 2-89 OPERATIONS MEMBERS NO. 3-89 UNIT
INVESTMENT TRUST MEMBERS NO. 2-89 CLOSED-END FUND MEMBERS NO. 3-89 TRANSFER
AGENT SHAREHOLDER ADVISORY COMMITTEE NO. 2-89 ACCOUNTING/TREASURERS
COMMITTEE NO. 3-89 RE: IRS ANNOUNCEMENT ON FORM 1099-DIV FOR 1989

The Internal Revenue Service
(the "IRS") has announced that the Form 1099-DIV, Statement for Recipients of Dividends
and Distributions, that will be used for 1989 transactions will include a new box 1b, titled
"ordinary dividends," which will relieve taxpayers of the burden of calculating their ordinary
dividends from other information on the Form. The 1989 Form 1099-DIV will be available
from the IRS in early January. We will keep you informed of developments. Keith D. Lawson
Assistant General Counsel Attachment

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