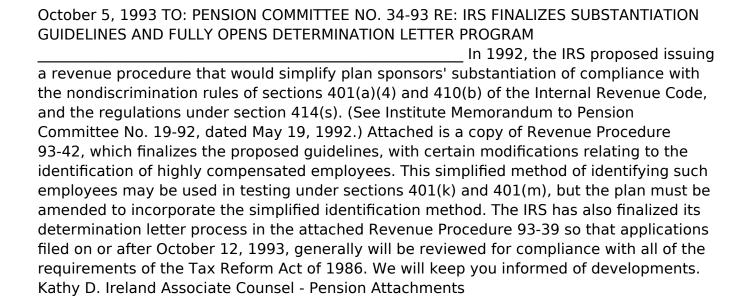


MEMO# 5199

October 5, 1993

## IRS FINALIZES SUBSTANTIATION GUIDELINES AND FULLY OPENS DETERMINATION LETTER PROGRAM



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