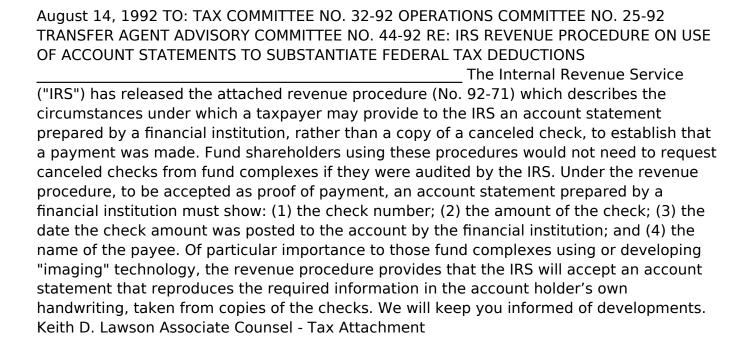


MEMO# 4017

August 14, 1992

IRS REVENUE PROCEDURE ON USE OF ACCOUNT STATEMENTS TO SUBSTANTIATE FEDERAL TAX DEDUCTIONS



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