

MEMO# 2550

February 21, 1991

IRS REVENUE PROCEDURE ON GUIDELINES FOR SUBSTITUTE TAX FORMS

February 21, 1991 TO: TAX MEMBERS NO. 4-91 OPERATIONS MEMBERS NO. 6-91 CLOSED-END FUND MEMBERS NO. 8-91 UNIT INVESTMENT TRUST MEMBERS NO. 7-91 ACCOUNTING/TREASURERS MEMBERS NO. 5-91 TRANSFER AGENT ADVISORY COMMITTEE NO. 9-91 RE: IRS REVENUE PROCEDURE ON GUIDELINES FOR SUBSTITUTE TAX FORMS

The attached revenue procedure provides the general requirements for development, printing and approval of all substitute tax forms for tax year 1990. All IRS forms are covered by this revenue procedure. Other revenue procedures provide more specific information for certain IRS forms, such as the Form 1099 series, and for magnetic media filings. We will keep you informed of further developments. David J. Mangefrida, Jr. Assistant General Counsel Attachment DJM:bmb

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