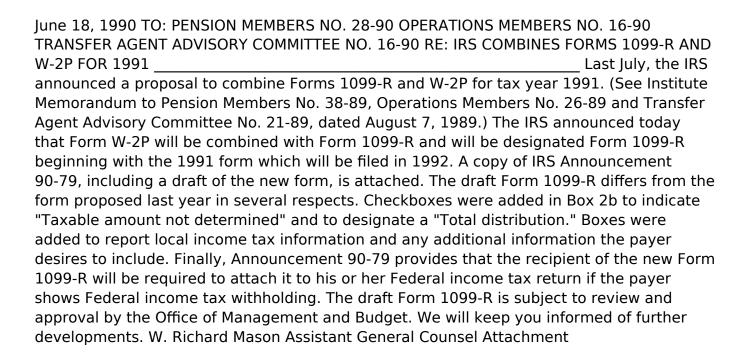
MEMO# 1980

June 18, 1990

IRS COMBINES FORMS 1099-R AND W-2P FOR 1991



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