

MEMO# 8678

February 27, 1997

IRS RELEASES REVISED 5305-SEP FORM

February 27, 1997 TO: PENSION MEMBERS No. 9-97 PENSION OPERATIONS ADVISORY
COMMITTEE No. 6-97 RE: IRS RELEASES REVISED 5305-SEP FORM

The Internal Revenue Service has released revised Form 5305-SEP. The form and accompanying instructions, which are similar to those previously issued, reflect dollar limitations adjusted for inflation and the inability to establish a SARSEP after December 31, 1996, pursuant to the Small Business Job Protection Act. Russell G. Galer Assistant Counsel - Pension Attachment (in .pdf format)

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