

MEMO# 5531

January 28, 1994

PROCEDURE FOR SUBMITTING FORM 1042S TO IRS REMAINS UNCHANGED

January 28, 1994 TO: ACCOUNTING/TREASURERS COMMITTEE NO. 4-94 CLOSED-END FUND MEMBERS NO. 2-94 OPERATIONS MEMBERS NO. 3-94 TAX MEMBERS NO. 5-94 TRANSFER AGENT ADVISORY COMMITTEE NO. 4-94 UNIT INVESTMENT TRUST MEMBERS NO. 1-94 RE: PROCEDURE FOR SUBMITTING FORM 1042S TO IRS REMAINS UNCHANGED

_____ The IRS has announced that no changes have been made for tax year 1993 to the revenue procedure which sets forth the requirements and conditions under which withholding agents may file, either magnetically or electronically, IRS Form 1042S (Foreign Person's U.S. Source Income Subject to Withholding). Attached to this memorandum is the IRS announcement and Revenue Procedure 93-16, which remains in effect. We will keep you informed of developments.
Keith D. Lawson Associate Counsel - Tax Attachments

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