



of Forms 5310 and 5310A will available through IRS electronic information services by July 25, 1997 at the following addresses:

Modem: 703-321-8020 (modem settings are N,8,1)

Internet: <http://www.irs.ustreas.gov>

However, except for Form 6088, these forms are printed in special ink suitable for use with optical reading equipment. Therefore, copies downloaded from the bulletin board are for information only and are not acceptable for submission to Covington or Brooklyn. The official versions will be available by the end of August by calling 1-800-TAX-FORM.

Except for the revision date, no significant changes have been made to Form 5310 and Form 6088. Therefore, the current revision (Rev. 1/96) may continue to be used until the form is next revised. Persons having approval to computer generate this form may continue to use existing programs. Alternatively, the revision date may be changed from 1/96 to 6/97 without requesting reapproval, if no other changes are made to the OCR data sheet. The original SAN approval number must be transferred to the revised OCR data sheet.

Significant changes have been made to Form 5310A. Therefore, the 6/97 revision must be used for submissions after January 1, 1998. All Form 5310A submissions must now be filed with the IRS at P.O. Box 192, Covington, KY 41012-0192. Persons having approval to computer generate this form must update their programs to incorporate the changes made to this application. The revised OCR data sheet must be resubmitted for reapproval to: EP OCR Coordinator, CP:E:EP:FC, Room 2232, 1111 Constitution Ave., Washington, DC 20224.

As stated in Announcement 96-54, 1996-23 IRB 12, persons using IRS software to computer generate Form 5307 may continue to do so until further notice.

Form 5307 produced by IRS software has

a 5/93 revision date and the approval number "SAN 50000".

Revision of Forms 5310, 5310A, and 6088

Announcement 97-81

Form 5310, Application for Determination for Terminating Plan; Form 6088, Distributable Benefits From Employee Pension Benefit Plans; and Form 5310A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities—Notice of Qualified Separate Lines of Business have been revised. The new revision date for all forms is June 1997 (Rev. 6/97).

Form 6088 and information only copies