



employer plans. The guidelines provide technical background and guidance as to issues that should be considered during an examination. The guidelines are not intended to be all inclusive, and may be modified based on specific issues encountered by the examiners during an examination.

As with earlier examination guidelines, the Service is seeking public comments with respect to the proposed examination guidelines pertaining to multiemployer plans before those guidelines are finalized in the Internal Revenue Manual.

A copy of the proposed examination guidelines pertaining to multiemployer plans may be obtained by submitting a written request to the Internal Revenue Service, Attention: Assistant Commissioner (Employee Plans and Exempt Organizations), CP:E:EP:FC, 1111 Constitution Avenue, N.W., Washington, DC 20224. Written comments on the guidelines pertaining to multiemployer plans may be submitted on or before July 22, 1996, to the Internal Revenue Service, Attention: Assistant Commissioner (Employee Plans and Exempt Organizations), CP:E:EP:P:1, 1111 Constitution Avenue, N.W., Washington, DC 20224.

Employee Plans; Examination Guidelines

Announcement 96-25

The Internal Revenue Service has developed proposed examination guidelines for employee plans examiners to use when examining multi-