

---

## Rev. Proc. 97-32A

This revenue procedure modifies and amplifies Part A., Sections 3.02 and 7.03 (2) of Rev. Proc. 97-32, 1997-27 I.R.B. 9, which provides the Rules and Specifications for Private Printing of Forms 1096, 1098, 1099 Series, 5498 and W-2G. Please add the following sentence at the end of those sections, "Note: On Copy C, Form 1099-LTC, you may reverse the location of the policyholder's name, street address, city, state, and ZIP code with the location of the insured's name, street address, city, state, and ZIP code for ease in mailing."

### Effect On Other Documents

Rev. Proc. 97-32 is modified and amplified.

---