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The directory portion of Publication 938 will be updated each quarter. The text portion will be updated only once each year. The first update will contain a directory based on the Forms 8811 the Service receives from September 1 through December 31, 1996.

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Availability of Publication 938 on the Internet and IRS Electronic Bulletin Board (IRP-BBS) and Conversion to a Quarterly Publication

Announcement 96-122

The Service will not produce a printed version of future updates of Publication 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs)). The