

Notice 1311 (May 2002)

SUSPENDED FILING FOR SCHEDULE F (FORM 5500)

The filing requirement for Schedule F (Form 5500) "Fringe Benefit Plan Annual Information Return" is indefinitely suspended by IRS Notice 2002-24. The filing suspension applies to all plan years, including years prior to 2001, for which information returns have not been filed.

IRS Notice 2002-24 is available on the IRS Web at **www.irs.gov**. The announcement is published in the Internal Revenue Bulletin 2002-16 dated April 22, 2002.