

Announcement 2000-10

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of date and time of public hearing.

SUMMARY: This document contains a notice of date and time change of a public hearing on proposed regulations relating to recognition of gain on certain distributions of stock or securities of a controlled corporation in connection with an acquisition.

DATES: The public hearing originally scheduled for Wednesday, January 26, 2000, is rescheduled for Thursday, March 2, 2000, at 10 a.m. The due date for outlines of topics to be discussed at the hearing was January 5, 2000.

ADDRESSES: The public hearing is being held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the 10th Street entrance, located between Constitution and Pennsylvania Avenues, NW. In addition, all visitors must present photo identification to enter the building.

FOR FURTHER INFORMATION CONTACT: Concerning the hearing, and/or to

be placed on the building access list to attend the hearing LaNita VanDyke, (202) 622-7190 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

The subject of the public hearing is proposed regulations (REG-116733-98, 1999-36 I.R.B. 392) that was published in the **Federal Register** on Thursday, August 24, 1999 (64 FR 46155).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

A period of 10 minutes is allotted to each person for presenting oral comments.

After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 15 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the "FOR FURTHER INFORMATION CONTACT" section of this document.

Cynthia E. Grigsby,
Chief, Regulations Unit
Assistant Chief Counsel (Corporate).