

Exclusions From Gross Income of Foreign Corporations

Announcement 2000-45

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; change of date and location of the public hearing; and extension of time for public comments.

SUMMARY: This document changes the date and location of the public hearing and provides notice of an extension of time for submitting comments with respect to a notice of proposed rulemaking and notice of public hearing (REG-208280-86, 2000-8 I.R.B. 654) relating to exclusions from gross income of foreign corporations under section 883 of the Internal Revenue Code.

DATES: Written and electronically generated comments must be received by May 19, 2000. The public hearing is being held on Thursday, June 8, 2000, at 10 a.m. Requests to speak and outlines of topics to be discussed at the public hearing must be received by May 19, 2000.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG-208280-86), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-208280-86), Courier's Desk, In-

ternal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS internet site at http://www.irs.ustreas.gov/tax_regs/regslst.html. The public hearing originally scheduled in the Internal Revenue Building, room 2615, 1111 Constitution Avenue, NW., Washington, DC, is changed to room 4718, in the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC, beginning at 10 a.m.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Patricia A. Bray, (202) 622-3880; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, contact Guy R. Traynor (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Tuesday, February 8, 2000 (65 FR 6065), announced that a public hearing on proposed regulations relating to exclusions from gross income of foreign corporations under section 883, would be held on Thursday, April 27, 2000, beginning at 10 a.m. in room 2615 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington,

DC, and that requests to speak and outlines of oral comments should be received by Wednesday, April 5, 2000.

The date and location of the public hearing has changed, and the deadline for submitting written comments, requests to speak with outlines of topics to be discussed at the hearing, has been extended. The hearing is scheduled for Thursday, June 8, 2000, beginning at 10 a.m. in room 4718 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The date by which written comments on proposed rules, and requests to speak with outlines of topics to be discussed at the hearing must be delivered or mailed, is hereby extended to May 19, 2000.

The IRS will prepare an agenda showing the scheduling of speakers after the outlines are received from the persons testifying and make copies available free of charge at the hearing, or in the Freedom of Information Reading Room (Room 1621), approximately one week prior to the hearing.

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

(Filed by the Office of the Federal Register on March 28, 2000, 8:45 a.m., and published in the issue of the Federal Register for March 29, 2000, 65 F.R. 16554)