

# Certain Transfers of Property to Regulated Investment Companies and Real Estate Investment Trusts; Hearing

## Announcement 2002-6

**AGENCY:** Internal Revenue Service (IRS), Treasury

**ACTION:** Notice of Public Hearing on proposed rulemaking by cross-reference to temporary regulations (REG-142299-01 and REG-209135-88, 2002-4 I.R.B. 417).

**SUMMARY:** This document contains a notice of public hearing on proposed rulemaking by cross-reference to temporary regulations relating to certain transfers of property to regulated investment companies and real estate investment trusts.

**DATES:** The public hearing is being held on May 1, 2002, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by April 10, 2002.

**ADDRESSES:** The public hearing is being held in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Due to building security procedures, visitors must enter at the Main entrance, located on Constitution Avenue, NW. In addition, all visitors must present photo identification to enter the building.

Mail outlines to: CC:IT&A:RU (REG-142299-01), Room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Hand deliver outlines Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:IT&A:RU (REG-142299-01), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Submit outlines electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting them directly to the IRS Internet site at [http://www.irs.gov/tax\\_regs/regsglist.html](http://www.irs.gov/tax_regs/regsglist.html).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Lisa Fuller (202), 622-7750; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Donna Poindexter (202) 622-7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

The subject of the public hearing is the notice of proposed rulemaking by cross-reference to temporary regulations (REG-142299-01) that was published in the **Federal Register** on Wednesday, January 2, 2002 (67 FR 48).

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

Persons who have submitted written comments and wish to present oral com-

ments at the hearing, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by April 10, 2002.

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.

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