

Excise Taxes; Definition of Highway Vehicle; Hearing

Announcement 2002-95

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document contains a notice of public hearing on proposed regulations (REG-103829-99, 2002-27 I.R.B. 59) relating to the definition of a highway vehicle for purposes of various excise taxes.

DATES: The public hearing is being held on February 27, 2003, at 10 a.m. The IRS must receive written or electronic outlines of the topics to be discussed at the hearing by February 6, 2003.

ADDRESSES: The public hearing is being held in Room 4718, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building.

Mail outlines to: CC:ITA:RU (REG-103829-99), 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:ITA:RU (REG-103829-99), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC.

Submit electronic outlines of oral comments to the IRS Internet site at *www.irs.gov/regs*.

FOR FURTHER INFORMATION

CONTACT: Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing Treena Garrett, (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

The subject of the public hearing is the notice of proposed regulations (REG-

103829-99) that was published in the **Federal Register** on June 6, 2002 (67 FR 38913).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who have submitted written comments and wish to present oral comments 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 February 6, 2003.

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 30 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,
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(Income Tax and Accounting).

(Filed by the Office of the Federal Register on September 13, 2002, 8:45 a.m., and published in the issue of the Federal Register for September 16, 2002, 67 F.R. 58346)