

Like-kind Exchange and Involuntary Conversion of MACRS Property; Correction

Announcement 2000-9

This document contains a correction to Notice 2000-4 (2000-3 I.R.B. 313), in which an erroneous address was given for comments to be submitted electronically. Notice 2000-4 provides that the Internal Revenue Service and the Treasury Department intend to issue regulations under § 168 of the Internal Revenue Code (MACRS property) to address the depreciation of MACRS property acquired in a § 1031 like-kind exchange or § 1033 involuntary conversion.

The corrected provision reads as follows:

Alternatively, comments may be submitted electronically via:

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