

Exclusions From Gross Income of Foreign Corporations; Hearing

Announcement 2002-102

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of date of public hearing, extension of time for submitting public comments and outlines of oral comments.

SUMMARY: This document changes the date of a public hearing on proposed regulations (REG-208280-86; REG-136311-01, 2002-36 I.R.B. 485) relating to exclusions from gross income of foreign corporations under section 883 of the Internal Revenue Code, and extends the time for submitting public comments and outlines of oral comments.

DATES: The public hearing originally scheduled for Tuesday, November 12, 2002, at 10 a.m. is rescheduled for Monday, November 25, 2002, at 10 a.m. The due date for written or electronic public comments and outlines of topics to be discussed, is November 5, 2002.

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. Send submissions to: CC:ITA:RU (REG-208280-86; REG-136311-01), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:ITA:RU (REG-208280-86; REG-136311-01), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Alternatively, comments may be transmitted

electronically via the Internet by submitting comments directly to the IRS Internet site at: <http://www.irs.gov/regs>.

FOR FURTHER INFORMATION CONTACT: Guy Traynor of the Regulations Unit, Associate Chief Counsel (Income Tax & Accounting), at (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Friday, August 2, 2002 (67 FR 50510), announced that a public hearing on proposed regulations relating to exclusions from gross income of foreign corporations under section 883 of the Internal Revenue Code would be held on Tuesday, November 12, 2002, beginning at 10 a.m. in room 4718 of the Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. The deadline for submitting public comments and outlines of topics to be discussed, is October 22, 2002.

The date of the hearing and deadline for submitting public comments has changed. The hearing is scheduled for Monday, November 25, 2002, beginning at 10 a.m. in room 4718, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. We must receive written and electronic public comments and outlines of topics to be discussed, by November 5, 2002. Because of the controlled access restrictions, attendants will not be admitted beyond the lobby area of the Internal Revenue Building until 9:30 a.m. The IRS will prepare an agenda showing the scheduling of the speakers after the outlines are received from the persons testifying and make copies available free of charge at the hearing.

Cynthia E. Grigsby,
Chief, Regulations Unit,
Associate Chief Counsel
(Income Tax & Accounting).

(Filed by the Office of the Federal Register on October 17, 2002, 8:45 a.m., and published in the issue of the Federal Register for October 18, 2002, 67 F.R. 64331)