## Miscellaneous Federal Tax Matters; Hearings

## Announcement 2002–67

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed Rulemaking; changes of dates and/or locations of public hearings.

SUMMARY: This document changes some of the dates and/or locations of public hearings for several proposed regulations. The proposed regulations that are affected are identified in the table set out in this document. (REG-103823-99, 2002-27 I.R.B. 44), (REG-105885-99, 2002-23 I.R.B. 1103), (REG-105369-00, 2002-18 I.R.B. 828), (REG-118861-00, 2002-12 I.R.B. 651), (REG-161424-01, 2002-21 I.R.B. 995), (REG-161424-01, 2002-21 I.R.B. 1010), (REG-165706-01, 2002-16 I.R.B. 787), and (REG-102740-02, 2002-13 I.R.B. 701). FOR FURTHER INFORMATION CON-TACT: Guy R. Traynor, Regulations Unit, Associate Chief Counsel (Income Tax & Accounting), (202) 622–7180 (not a tollfree number).

## SUPPLEMENTARY INFORMATION:

## Background

On various dates from March of 2002 through May of 2002, a number of notices of public hearings were published in the **Federal Register** announcing the scheduling of public hearings. This document changes the dates and/or locations of some of those public hearings.

Many of the public hearings are being held at the Internal Revenue Service, National Office, 1111 Constitution Avenue NW, Washington, DC. For these hearings, use the Constitution Avenue entrance.

One hearing is being held in the Internal Revenue Service Auditorium, New Carrollton, 5000 Ellin Road, Lanham, MD.

The new hearing dates and locations are listed as follows:

Project Number	Title of Regulation	Date Published FR cite	New Hearing Date	New Location of Hearing
REG-102740-02	Loss Limitation Rules	March 12, 2002 (67 FR 11070)	July 19, 2002	Room 2615
REG-165706-01	Obligations of States & Political Subdivisions	April 10, 2002 (67 FR 17309)	August 7, 2002	Room 2615
REG-136193-01	Notice of Significant Reduction in the Rate of Future Benefit Accrual	April 23, 2002 (67 FR 19713)	No change	Room 4718
REG-105885-99	Compensation Deferred Under Eligible Deferred Compensation Plans	May 8, 2002 (67 FR 30826)	August 29, 2002	Room 2615

Project Number	Title of Regulation	Date Published FR cite	New Hearing Date	New Location of Hearing
REG-118861-00	Application of Section 338 to Insurance Companies	March 8, 2002 (67 FR 10640)	No change	Room 6718
REG-105369-00 REG-113526-98	Arbitrage & Private Activity Restrictions Applicable to Tax-exempt Bonds Issued by State and Local Governments	April 17, 2002 (67 FR 18835)	September 25, 2002	Room 2615
REG-105316-98 REG-161424-01	Information Reporting for Payments of Qualified Tuition and Payments of Interest on Qualified Education Loans	April 29, 2002 (67 FR 20923)	No change	Room 4718
REG-103823-99	Guidance on Cost Recovery Under the Income Forecast Method	May 31, 2002 (67 FR 38025)	No change	Internal Revenue Service Auditorium, New Carrollton Building, 5000 Ellin Road, Lanham, MD 20706

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