



**ACTION:** Proposed rule; change of location of public hearing.

**SUMMARY:** This document changes the location of the public hearing on proposed regulations relating to the self-employment income tax imposed under section 1402 of the Internal Revenue Code of 1986.

**DATES:** The public hearing is being held on Wednesday, May 21, 1997, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by April 30, 1997.

**ADDRESSES:** The public hearing originally scheduled in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC is changed to room 5716, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC.

**FOR FURTHER INFORMATION**

**CONTACT:** Christina Vasquez of the Regulations Unit, Assistant Chief Counsel (Corporate), (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 Monday, January 13, 1997 (62 FR 1702 [REG-209824-96, 1996-11 I.R.B. 19]) announced that a public hearing on proposed regulations relating to the self-employment income tax imposed under section 1402 of the Internal Revenue Code of 1986 would be held on Wednesday, May 21, 1997, beginning at 10:00 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC and that requests to speak and outlines of oral comments should be received by Wednesday, April 30, 1997.

The location of the public hearing has changed. The hearing is scheduled for Wednesday, May 21, 1997, beginning at 10:00 a.m. in room 5716, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC. We must receive the requests to speak and outlines of oral comments by Wednesday, April 30, 1997. Because of controlled access restrictions, attendees are not admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

The Service will prepare an agenda showing the scheduling of the speakers after the outlines are received from the

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**Definition of Limited Partner for Self-Employment Tax Purposes; Hearing**

**Announcement 97-35**

**AGENCY:** Internal Revenue Service, Treasury.

persons testifying and make copies available free of charge at the hearing.

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(Filed by the Office of the Federal Register on March 11, 1997, 8:45 a.m., and published in the issue of the Federal Register for March 12, 1997, 62 F.R. 11394)