

Election to Treat Trust as Part of an Estate; Hearing

Announcement 2001-24

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of date of public hearing; extension of time to submit outlines of oral comments.

SUMMARY: This document changes the date of the public hearing on the proposed regulations (REG-106542-98, 2001-5 I.R.B. 473) that relate to an election to have certain revocable trusts treated and taxed as part of an estate. It also extends the time to submit outlines of oral comments for the hearing.

DATES: The public hearing will be held April 11, 2001, beginning at 10 a.m. Additional outlines of oral comments must be received by March 21, 2001.

ADDRESSES: The public hearing will be held in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Send submissions to: Regulations Unit CC (REG-106542-98), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: Regulations Unit CC (REG-106542-98), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington DC. Alternatively, taxpayers may submit outlines of oral comments electronically directly to the IRS Internet site at http://www.irs.gov/tax_regs/reglist.html.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Faith Colson, (202) 622-3060; concerning submissions, LaNita Van Dyke, (202) 622-7190 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

A notice of proposed rulemaking and notice of public hearing, appearing in the **Federal Register** on Monday, December 18, 2000 (65 F.R. 79015), announced that a public hearing on the proposed regulations relating to an election to have certain revocable trusts treated and taxed as part of an estate would be held on February 21, 2001, in the IRS Auditorium, Internal Revenue Building 1111 Constitution Avenue, NW., Washington, DC. Subsequently, the date of the public hearing has changed to April 11, 2001, at 10 a.m. in the IRS Auditorium. Outlines of oral comments must be received by March 21, 2001.

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