

Source of Income From Certain Space and Ocean Activities; Also, Source of Communications Income; Hearing

Announcement 2001-30

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-106030-98, 2000-11 I.R.B. 820) under sections 863(a), (d), and (e) governing the source of income from certain space and ocean activities and certain communications activities. It also extends the time to submit outlines of oral comments for the hearing.

DATES: The public hearing will be held May 23, 2001, beginning at 10 a.m. Additional outlines of oral comments must be received by May 2, 2001.

ADDRESSES: The public hearing will be held in Room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Send submissions to: Regulations Unit CC (REG-106030-98), 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-106030-98), 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, Anne Shelburne (202) 874-1490; concerning submission, 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 Wednesday, January 17, 2001 (66 FR 3903), announced that a public hearing on the proposed regulations under sections 863(d) and 863(e),

governing the source of income from certain space and ocean activities and certain communications activities would be held on March 28, 2001, in the Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Subsequently, the date of the public hearing has changed to May 23, 2001, at 10 a.m. in room 2615. Outlines of oral comments must be received by May 2, 2001.

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(Filed by the Office of the Federal Register on March 9, 2001, 8:45 a.m., and published in the issue of the Federal Register for March 12, 2001, 66 F.R. 14351)
